

REPORT
ON
THE ABKAREE REVENUE
OF THE
LOWER PROVINCES,
FOR
THE OFFICIAL YEAR
1853-54.

Calcutta:

THOS. JONES, CALCUTTA GAZETTE OFFICE.

1855.

No. 37.



FROM

THE SECRETARY TO THE BOARD OF REVENUE,
Lower Provinces.

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

ABKAREE.

Dated Fort William, the 3rd January 1855.

H. Ricketts,
E. Currie, and } Esquires.
J. Dunbar,

SIR,

I AM directed, by the Board of Revenue, to submit their Annual Report on the financial results of the Abkaree Administration in the Lower Provinces, for the year 1853-54, together with the following returns :—

2. Statement No. 1 is in the same form, as last year's Return, but with columns of Demand prefixed. It now shows, in one view, the Demand, Collections, Balances, Charges and net revenue of all the Districts, as well as the percentage of Charges to Collections and the increase and decrease of revenue for the year of report. No. 2, which is a comparative statement, and No. 3, which is an abstract of the Settlement Estimates for the current year, are in the same form precisely as those submitted with my last Report.

3. By the orders of Government, dated the 10th November last, No. 490, abolishing the Calcutta Abkaree Division, the superintendence of the Abkaree Mehal has now every where passed into the hands of the Collectors. The measure has of course been attended with a considerable reduction of charges, while there has been no material falling off of revenue in any of the Districts. In some of them the collections have increased.

4. The Returns from this Division show a falling off of Rupees 54,412 in the net revenue of Patna, Shahabad and Dinapore, and an increase in Behar and Sarun of Rupees 11,957, making the net decrease in the Division Rupees 42,455. The demand for the year was Rupees 7,52,885, and the gross collections Rupees 7,14,253, leaving a balance, nearly all of which has since been

Patna Division.

realized, of Rupees 38,632, of which Rupees 13,010 belongs to Behar, Rupees 12,606 to Sarun and Rupees 10,761 to Shahabad.

5. The increase of net revenue in Sarun and Behar is owing to collections on account of the large outstanding balance of the previous year; the Settlement Jummas of these Districts, exhibit a decrease which as will be seen by reference to statement No. 3 has as yet been only partially re-placed.

6. The whole of the Shahabad District, with the exception of three Pergunnahs, was under khas management during the past year, and the result is so far satisfactory, that the net collections are in excess of the jumma offered by the farmers. There is, however, a considerable falling off as compared with the jumma of 1852-53.

7. The charges of collection in this Division though considerably greater than during the previous year, owing principally to the district of Shahabad, and a portion of Behar being under khas management, are within 9 per cent.

8. The Deputy Collectors, Messrs. Muller of Patna, and McLeod of Behar, and Azeemooddeen Hossein of Shahabad, who were in immediate charge of the Abkaree Mehals of these Districts are favourably mentioned in the Reports of the local Officers.

9. The demand in this division was Rupees 409,168, the whole of which was realized with the exception of Rupees 7,697, of which Rupees 6,359 was outstanding in Monghyr. Statement No. 1 shows a decrease in the net revenue of this Division to the extent of Rupees 38,656. This is partly explained by the large collections in Tirhoot and Bhaugulpore on account of bukya balances in 1852-53, which swelled the revenue for that year; but there is a real decrease of Rupees 23,371 in the hal collections of these two districts, the absence of competition in consequence of two successive bad harvests having rendered a considerable reduction on the previous jumma necessary in effecting the Settlements for the year of report.

Bhaugulpore Division.

	Spirits and Drugs.	Opium.	Total.
1848-49	60,717	6,490	73,207
1853-54	62,543	15,829	78,372
1854-55 (Estimate.)	78,850		

10. In Purneah there is an increase of Rupees 6,092 in the net revenue. The gross collections for 1853-54, are about Rupees 5,100 in excess of the jumma of the District previous to the depression of 1850-51 and 1851-52, and the estimated jumma of 1854-55 (exclusive of Opium) shows an increase of Rupees 12,100 over the collections from spirits and drugs in 1848-49.

These results are satisfactory, and they reflect credit on the management of Deputy Collector, Baboo Hurrochunder Ghose, who is recommended by the Commissioner for promotion to a higher grade as a reward for his meritorious services.

11. In this division there is an increase of net revenue to the extent of Rupees 5,260 arising chiefly from a reduction of charges in the Districts of Maldah and Rungpore. The whole demand, Rupees 1,28,041, was realized within the year, except a balance of Rupees 1,153, the greater part of which will be remitted.

12. The local Returns show 151 persons to have been arrested and 78 convicted, of whom 14 suffered imprisonment. The fines imposed aggregated Rupees 1,636, of which Rupees 454 was realized.

13. The charges are still very high in all the districts except Maldah, in which the Abkaree Mehal has throughout been managed by the Land Revenue authorities. A similar reduction, though not perhaps so considerable in amount, will be apparent in my next Report for the other districts.

14. The special rules for controlling the Ganja cultivation in the producing Districts of Rajshahye and Bograh, sanctioned by Government Order dated the 29th December 1853, No. 594, were brought into operation on the 1st of February last. Deputy Collector Muthoornath Banerjee, under whom the superintending establishment has been placed, has shown much judgment in introducing the new system. The clearances from the cultivator's stocks by wholesale dealers, did not proceed quite so rapidly as had been anticipated, and the applications by cultivators for licences to retain their produce under Rule 4, were consequently very numerous.

15. The operation of the new rules for the storage and vend of Ganja, which have now been introduced into all the khas districts has been decidedly satisfactory. Cuttack and Pooree are the only Districts in which they have caused a material falling off of revenue.

16. The Returns from this Division show a falling off in the collections from spirits and drugs and the sale proceeds of Opium, which, however, is more than made up by reductions under the head of Charges, the result being an increase of net revenue as compared with 1852-53 of Rupees 3,566, and this in spite of the transfer to Bullooah of the Sandia Division which was previously included in the Backergunge District. The falling off in the sale proceeds of Abkaree Opium is confined to the district of Dacca and is said to be owing to the very small number of Cochin Chinese vessels, which visited Naraingunge during the year. The whole demand, Rupees 1,72,773, was realized within the year, except Rupees 3,439, of which Rupees 879 has been remitted on account of nominal balances.

17. The charges in three districts are still heavy owing to the full salaries of the Deputy Collectors, who managed the Abkaree Mehal having been debited to the Department.

18. Eighty-nine persons were arrested during the year, of whom 30 were convicted. The fines realized amounted to Rupees 261.

19. The Deputy Collectors in charge of Abkaree duties, are all favorably mentioned. Of Mr. Grant of Backergunge the Commissioner observes that there has been considerable improvement in his administration during the past year.

20. Statement No. 1 shows a net increase of revenue in this Division to the extent of Rupees 3,174. This however is owing to the transfer of the Sandia Division from Backergunge to Bullooah, and is not therefore a real increase. The transfer from Tipperah of the Soodaram Division will account for the decrease in this District, and together with that of the Sandia Division from Backergunge will explain the great apparent increase in Bullooah. The charges in Bullooah appear heavy in comparison with those for the previous year, but the present Statement shows the charges for the whole year, whilst that for 1852-53, showed the charges only for the portion of the year subsequent to the re-establishment of Bullooah as a separate Abkaree charge.

21. The revenue from spirits and drugs in the Chittagong District has declined considerably during the last three years, as will be seen from the Memorandum on the margin; but this is attributed by the local authorities to causes beyond their control, and the Commissioner considers it creditable to the District Officers, that the falling off has not been greater. The increased collections of 1849-50, and 1850-51, are attributed to the presence of the Madras Regiment then stationed at Chittagong. The subsequent gradual decline, which Statement No. 3 shows to be still progressing, is ascribed to the operation of three causes, *viz.*, first, a rise in the price of rice; secondly, the great demand for laborers of all kinds for the Arracan Coast; and thirdly, the prevalence of fever among the population during the last three years including the present.

1848-49	Rs.	21,000.
1849-50	"	24,798.
1850-51	"	25,067.
1851-52	"	23,168.
1852-53	"	20,821.
1853-54	"	19,315.

22. The number of persons arrested in the Division was 39, of whom 24 were convicted. The fines imposed amounted to Rupees 222, of which Rupees 120 were realized. All the Officers of the department are stated to have discharged their duties satisfactorily.

23. The charges in the Division are heavier than in any other, the Abkaree revenue in each of the three Districts being small, and the whole salary of the Deputy Collector in charge of the collections being debited to the department.

24. The whole demand in this Division, Rupees 5,67,021, was realized within the year except Rupees 4,996 reported for remission. The statements show an increase of net revenue in every District, the total increase being Rupees 63,879. This is owing in all the Districts, except the 24-Pergunnahs and Calcutta, to a reduction of charges consequent on the abolition of the first Abkaree Division. Of the net increase of Rupees 18,349 in the

Nudda Division.

24-Pergunnahs, Rupees 9,442 is from increased sales of Opium and increased collections on account of spirits and Drugs; the remainder from reduction of charges.

25. The great increase in Calcutta is attributed by the Collector to the changes introduced in 1851-52 in the mode of levying the Rum duties and in the granting of Doastah licences, to the increase of the commerce of the town, and, as regards Opium, to the activity of the preventive force of Hooghly and Calcutta, whereby the introduction of the drug from Chandernagore has been materially checked. It is said, too, that considerable quantities have been exported to Mauritius. From a special report submitted to the Board, it appears that the increase of the gross collections of last year, over those of the year which immediately preceded the changes above noticed is in round numbers Rupees 75,000. Omitting minor articles, the variations in which nearly counterbalance each other, this increase is made up of Rupees 30,000 from Doastah venders in daily tax and license fees Rupees 6,000 from Rum duties, Rupees 3,500 from Ganja, which, it may be expected, is only the first fruits of a much larger increase, and no less than Rupees 35,000 from Opium with Muddut and Chundoo. Some portion of the increased sale of Opium may possibly be due to secret export on ships bound to the Mauritius, but the greater part the Board are disposed to attribute to the arrangement which obliges the Muddut and Chundoo venders to take their supplies from the Collector, which has, they believe, had the effect of checking the use by those parties of contraband Opium, and to the more free grant of licences.

26. Deputy Collectors, Baboo Kylaschunder Dutt of the 24-Pergunnahs, and Mr. W. C. Costley, of Jessore, are mentioned with commendation by the Commissioner. Mr. Deputy Collector Cleeve's management of the Moorshedabad Abkaree has not given perfect satisfaction.

27. The whole of the hal demand in this Division Rupees 2,25,927, was realized within the year, except Rupees 79 in Bancoorah. The only bukya balance outstanding was one of Rupees 220 in Beerbhoom realizable by instalments. There is a net increase of revenue in all the Districts owing chiefly to reduction of charges consequent on the abolition of the Calcutta Abkaree Commissionership. In Burdwan, Hooghly and Midnapore, there is an actual increase of collections. The net increase of revenue in the Division is Rupees 29,533.

28. Two hundred persons were arrested during the year, of whom 160 were convicted.

29. The Deputy Collectors of this Division employed in the Abkaree Department, are said to have discharged their duties satisfactorily. Messrs. Hampton and Dove and Baboo Mohendernath Bose, are particularly commended.

30. The returns from this Division show a falling off in the collections from spirits and drugs; while the charges in Balasore and Pooree have been increased, a portion of the salaries of the Land Revenue Collectors being now charged to the Abkaree Department, there is consequently

a decrease of Rupees 3,012 in the net revenue. The falling off is confined to Cuttack and Pooree, and has already been noticed as the effect of subjecting Ganjah to a fixed duty by weight. Possibly the falling off is only apparent, for the supplies of the Province are principally drawn from the Presidency—or if real, it will probably prove but temporary. In Balasore the Abkaree revenue is drawn principally from the sale of Opium, the proceeds of which have nearly doubled during the last seven years, as will be seen from the Memorandum on the margin.

1847-48	Rs.	16,110
1848-49	"	22,624
1849-50	"	23,216
1850-51	"	25,320
1851-52	"	26,504
1852-53	"	29,752
1853-54	"	30,640

31. The number of persons arrested in this Division was 28, of whom 24 were convicted.

32. The Officers employed in the Department are stated to have given satisfaction in the discharge of their duties.

33. The increase of net revenue in Hazareebaugh and Lohardugga is owing to collections on account of the large balances of previous years. S. W. T. Agency. In Lohardugga the hal collections are Rupees 1,100 less than in 1852-53. A full report on the causes of the decrease of revenue in these two Districts has already been made to Government in the Board's letter of the 18th October last. No. 497. Under the Mofussil establishments recently sanctioned in accordance with their recommendation, the Board look for a great improvement in the collections.

34. The net decrease of Rupees 1597 in Manbhoom is owing to the whole of the Deputy Collector's salary having been charged to the district subsequent to his being relieved of the charge of the Bancoorah Abkaree Mehal.

35. The number of persons arrested in the three districts was 23, the number convicted 10; the amount of fines imposed was Rupees 148 and the amount realized Rupees 35.

36. In this Province there has been a further falling off in the sales of Abkaree Opium to the extent of Rupees 29,820, which is attributable to an abundant crop of the indigenous Poppy. The net decrease of revenue as compared with the preceding year is Rupees 12,321. Assam.

37. The Board take this opportunity of again drawing the attention of Government to the subject of the suppression of the kance cultivation in this Province, with special reference to their letter of the 15th October 1852, No. 1688, on which no orders have ever been received. The plan proposed by the Board, *viz.*, the gradual extinction of the cultivation by means of an increasing assessment on the lands, was recommended for adoption by Mr. Mills in his Report on Assam, dated the 24th July 1853.

38. The whole Abkaree demand in Darjeeling, Rupees 2,418, was realized within the year. Superintendency of Darjeeling.

*39. There is a net decrease of Rupees 12,230 in the Abkaree revenue of Arracan, caused entirely by the falling off in the sales of Opium at Sandoway, consequent on the closing of the Pegu market, the importation of the drug from Arracan into that Province, having been prohibited since its conquest. In the Districts of Akyah and Ramree, there is a net increase of revenue, from ordinary sources of Rupees 4,689.

40. The Returns from this Province show a net decrease of Rupees 3,089 in the revenue, owing to a falling off in the sale of Opium in Tavoy and in the collections from spirits and drugs in Mergui. In the District of Anherst, there is a net increase of Rupees 7,323. The whole demand Rupees 79,589 was realized within the year.

41. There is, on the whole, for all the Districts of the Lower Provinces, a net increase of Rupees 9,676. Of the balance of Rupees 1,04,803, outstanding at the close of the year, Rupees 43,926 were realized during the first quarter of the current year, Rupees 12,801 were remitted and Rupees 48,076 were under realization.

42. With reference to para. 45 of my last report, I am desired to state, that the new system of taxation adopted in regard to Ganjah, has been extended to Bhang or Siddhee only in Calcutta and 24-Pergunnahs on account of the difficulty of bringing the produce under such surveillance as to make it bear a monopoly tax in the Mofussil Districts, the plant growing wild in many Districts of Bengal.

43. As regards the Muddut Mehal, the Board were desirous of extending to the Mofussil the system which has worked so well in Calcutta, of a fixed rate of monthly license fee; but though suitable to large towns, it was found that the principle could not be introduced with advantage into the Mofussil. The Board therefore directed the general adoption of the plan of granting licences to the highest bidders, as the one least open to objection, fixing 4 Rupees per month as the lowest rate of fee and requiring all the Opium used in the preparation of the confection to be taken direct from the Collector's store.

I have the honor to be,

SIR,

Your most obedient Servant,

A. GROTE,

Secretary.

STATEMENT showing the Abkarce Demand, Collections, Balances

DIVISIONS.	DISTRICTS.	DEMAND.			COLLECTIONS.					BALANCE.
		Balance of previous years.	Hal Demand.	Total.	Bukya.	Hal.	Miscellaneous.	Opium Sale proceeds.	Total.	
PATNA.	Patna,	2118	202849	204967	515	202167	374	730	203816	1773
	Behar,	37642	193728	231370	37490	180870	186	335	218881	12858
	Sarun,	14540	175381	189921	14540	162775	200	0	177515	12606
	Shahabad,	0	87259	87259	0	76498	46	0	76544	10707
	Dinapore,	0	39368	39368	0	39368	411	0	39779	0
	Total,	54300	698585	752885	52575	661678	1217	1065	716535	37944
BHAUGULPORE.	Bhaugulpore,	0	94763	94763	0	94763	0	1705	96468	0
	Monghyr,	1321	103766	105087	287	98441	24	426	99178	6359
	Tirhoot,	14437	130143	144580	14437	130118	0	9	144564	0
	Purneah,	1536	63202	64738	883	62543	199	15829	79454	137
	Total,	17294	391874	409168	15607	385865	223	17969	419664	6496
RAMSHAHYE.	Bograh,	0	10145	10145	0	10145	291	18840	29279	0
	Dinapore,	0	20824	20824	0	20824	422	12081	33327	0
	Maddah,	14	38980	38994	14	37846	118	16020	54028	240
	Pubna,	0	9063	9063	0	9063	157	3313	12533	0
	Rajshahye,	0	22262	22262	0	22251	239	5188	27678	0
	Rungpore,	1820	24933	26753	1820	24925	303	53163	80211	0
	Total,	1834	126207	128041	1834	125054	1563	108605	237056	240
DACCA.	Backergunge,	0	29410	29410	0	29410	157	21024	50661	0
	Dacca,	0	44058	44058	0	43598	1049	24755	69402	0
	Ferozepore,	185	16130	16315	185	16107	117	3050	19459	0
	Mymensing,	952	58537	59489	952	57404	175	13755	72286	1133
	Sylhet,	0	21968	21968	0	20445	217	14376	34738	1427
	Cachar,	0	1533	1533	0	1533	26	7968	9527	0
	Total,	1137	171636	172773	1137	168197	1741	84998	256073	2560
CHITTAGONG.	Chittagong,	937	19885	20822	883	19315	270	16872	37340	66
	Tipperah,	92	13344	13436	92	13344	142	1564	15142	0
	Buldooh,	72	7669	7741	0	7669	40	803	8512	0
	Total,	1101	40898	41999	975	40328	452	19239	60994	66
NUNDIA.	Nudda,	0	24881	24881	0	24881	234	5984	31099	0
	Jessore,	0	20212	20212	0	20212	138	8280	28630	0
	Moorshedabad,	0	95545	95545	0	93435	621	18651	112707	0
	24-Pergunnahs,	0	203460	203460	0	203160	590	77152	280908	0
	Calcutta, Licence,	33	222890	222923	0	220337	2184	73504	296025	0
	Distillery,	0	67258	67258	0	67258	552	0	67810	0
	Total,	33	290148	290181	0	287595	2736	73504	363835	0
Grand Total,		33	634246	634279	0	629283	4325	183571	817179	0

1.

and Charges in the Districts of Bengal for the year 1853-54.

EXPENDITURE.		CHARGES.				NET REVENUE.		Increase.	Decrease.	REMARKS.
To be reported for re-mission.	Total.	General.	Cost of Opium at Rs. 5-8 per seer.	Total.	Percentage of charges to collect-ions after deducting the cost of Opium from both sides.	1853-54.	1852-53.			
482	2255	11946	402	15348	7 5 6	188168	208138	0	19670	
152	13010	3870	184	4054	1 12 3	214827	205808	9019	0	
0	12606	1148	0	1148	0 10 4	176367	173131	2038	0	
54	10761	6238	0	6238	8 2 4	70306	98788	0	28482	
0	0	3116	0	3116	8 9 4	36363	42623	0	6260	
688	38632	20618	586	30204	0 0 0	686331	728788	11957	54112	
0	0	675	852	1527	0 11 0	94941	111673	0	19732	
0	6359	612	213	855	0 10 0	98323	103695	0	5372	
26	26	544	5	549	0 6 0	141015	163659	0	19644	
*1175	1312	11393	7914	19307	17 14 5	60147	54055	6092	0	* Of this sum Rs. 653 have been remitted.
1201	7697	13254	8984	22238	0 0 0	410826	436082	6092	44748	
0	0	7355	8635	15990	35 10 0	13289	13614	0	325	
0	0	9048	6040	15088	33 15 0	18239	17220	1019	0	
894	1134	7430	7312	14772	15 14 9	39256	36880	2376	0	
0	0	4527	1302	5829	36 1 11	6704	8307	0	1604	
11	11	7829	2195	10024	30 7 0	17654	17100	554	0	
8	8	12229	26581	38810	22 12 9	41401	38161	3240	0	
913	1153	48118	52095	100513	0 0 0	136543	131282	7189	1929	
0	0	9429	8287	17716	22 0 0	32945	30508	2437	0	* These were nominal
*160	460	8801	10473	19274	15 0 0	50128	56340	0	6212	balances and have been
*23	23	5398	1198	6596	29 8 0	12863	10591	2272	0	remitted.
0	1133	10220	6304	16524	15 0 0	55762	51144	4618	0	
*396	1823	6764	6589	13353	22 0 0	21385	22368	0	983	
0	0	950	3652	4602	16 8 0	4925	3491	1434	0	
879	3439	41562	36503	78065	0 0 0	178008	174412	10761	7495	
558	624	8496	5800	14296	26 14 11	23044	22481	563	0	
0	0	5013	614	5657	34 1 1	9485	8682	803	0	
72	72	4387	297	4684	53 6 4	3828	2020	1808	0	
630	696	20026	6711	26737	0 0 0	36357	33183	3174	0	
0	0	*8277	2194	10471	28 10 2	20628	18267	2361	0	* The salary of the late Ab-
0	0	7388	3036	10424	28 13 11	18206	16200	2006	0	karee Commissioner and the
2110	2110	16864	7327	24191	16 0 0	88516	87349	1167	0	cost of his establishment for the
300	300	26692	26521	53213	10 7 9	227695	209346	18349	0	first seven months of the year
*2586	2586	19466	25267	44733					0	has been included in the
0	0	15551	0	15551					0	charges of the Districts
2586	2586	35017	25267	60284	10 5 5	303551	263555	39996	0	which composed the 1st Abka-
										ree Division.
										* This has been remitted.
4996	4996	94238	64345	158583	0 0 0	658596	594717	63879	0	

STATEMENT showing the Abkaree Demand, Collections, Balances

DIVISIONS.	DISTRICTS.	DEMAND.			COLLECTIONS.					BALANCE.
		Balance of previous years.	Est. Demand.	Total.	Bukya.	Hal.	Miscellaneous.	Opium Sale proceeds.	Total.	
BURDWAN.	Bancoorah,	0	24417	24417	0	24338	189	2079	26606	79
	Beerbhoom,	234	54135	54369	14	51135	200	4088	58437	220
	Burdwan,	0	59521	59521	0	59521	355	8872	68748	0
	Hooghly,	0	63349	63349	0	63349	1816	29088	94253	0
	Midnapore,	0	24505	24505	0	24505	193	11044	65742	0
	Total,	234	225927	226161	14	225848	2753	85171	313786	299
CUTTACK.	Cuttack,	0	22588	22588	0	22584	181	16960	39728	0
	Pooree,	0	10611	10611	0	10281	57	6528	16866	330
	Balasore,	0	4466	4466	0	4466	28	30640	35134	0
	Total,	0	37665	37665	0	37331	269	54128	91728	330
S. W. F. AGENCY.	Hazareebaug,	30828	37159	67987	8130	25775	10	323	34238	26789
	Lohardugga,	13185	39076	52261	2591	36564	1716	0	40874	11387
	Manbhoom,	0	22644	22644	0	22644	256	1111	24311	0
	Total,	44013	98879	112892	10721	84983	1982	1734	99423	38176
ASSAM.	Gowalpara,	487	3473	3960	6	3473	55	40900	44434	481
	Kamroop,	1186	1545	3131	1186	1124	301	8800	11411	821
	Luckimpore,	0	0	0	0	0	0	9600	9600	0
	Durung,	97	311	438	81	286	0	1580	1947	71
	Nowgong,	0	0	0	0	0	0	2590	2590	0
	Sebsagur,	0	0	0	0	0	0	5760	5760	0
	Total,	1770	5759	7529	1273	4883	356	69230	75742	1373
DARJEELING.	Darjeeling Superintendency,	0	2448	2448	0	2448	0	0	2448	0
	Total,	0	2448	2448	0	2448	0	0	2448	0
ARRACAN.	Akyah,	150	14000	14150	150	14000	230	21424	35804	0
	Ramree,	0	4631	4631	0	4631	60	5216	9907	0
	Sandoway,	0	1560	1560	0	1560	0	5456	7016	0
	Total,	150	20191	20341	150	20191	290	32096	52727	0
TENASSERIM.	Amherst,	215	a 67460	67675	215	67460	369	9600	77644	0
	Tavoy,	0	b 5280	5280	0	5280	450	1728	7458	0
	Mergui,	0	c 6634	6634	0	6634	25	3040	9699	0
	Total,	215	79374	79589	215	79374	844	14368	94801	0
Grand Total,		122081	2533689	2655770	84504	2466463	16015	672174	3239156	87434

(Continued.)

and Charges in the Districts of Bengal for the year 1853-54.

LANC.		CHARGES.			Per centage of charges to collections after deducting the cost of Opium from both sides.	NET REVENUE.		Increase.	Decrease.	REMARKS.
To be reported for re-mission.	Total.	General.	Cost of Opium at Rs. 5-8 per seer.	Total.		1853-54.	1852-53.			
0	79	8191	817	9011	31 12 4	17595	10416	7179	0	
0	220	15018	1606	16651	26 7 9	41783	40030	1753	0	
0	0	14782	3253	18035	22 11 7	50713	43823	6890	0	
0	0	18942	9999	28941	22 7 5	65312	57062	8250	0	
0	0	13048	14109	27157	25 1 9	38585	33124	5461	0	
0	299	70014	29784	99798	0 0 0	213988	184455	29533	0	
4	4	6291	5830	12121	18 8 8	27607	28125	0	518	
0	330	2817	2244	5061	19 3 7	11805	14299	0	2494	
0	0	5818	10532	16350	23 10 11	18884	18520	364	0	
4	334	14926	18606	33532	0 0 0	58296	60944	364	3012	
7060	33749	797	148	945	2 4 5	33293	24856	8437	0	
0	11387	1055	0	1055	2 9 3	39818	36657	3161	0	
0	0	6397	554	6951	26 14 10	17360	18957	0	1597	
7060	45236	8249	702	8951	0 0 0	90471	80470	11598	1597	
0	481	362	22495	22857	1 6 2	21577	21799	0	222	
0	821	432	4810	5272	10 15 10	6139	8189	0	2050	
0	0	0	5280	5280	0 0 0	4320	10553	0	6233	
0	71	0	869	869	0 0 0	1078	1785	0	707	
0	0	0	1424	1424	0 0 0	1166	1724	0	558	
0	0	0	3168	3168	0 0 0	2592	6053	0	3461	
0	1373	791	37076	38870	0 0 0	36872	50103	0	13231	
0	0	0	0	0	0 0 0	2418	2147	301	0	
0	0	0	7364	7364	0 0 0	28440	24490	3950	0	
0	0	0	1793	1793	0 0 0	8114	7375	739	0	
0	0	0	1876	1876	0 0 0	5140	22059	0	16919	
0	0	0	11033	11033	0 0 0	41694	53924	4689	16919	
0	0	0	3300	3300	0 0 0	71344	67027	7323	0	<i>a</i> Of this sum Rs. 15000 is from Opium farms. <i>b</i> Ditto ditto, 2190 ditto. <i>c</i> Ditto ditto, 2194 ditto.
0	0	0	594	594	0 0 0	6864	7867	0	1003	
0	0	0	1045	1045	0 0 0	8654	11885	0	3231	
0	0	0	4939	4939	0 0 0	89862	86679	7323	4231	
17369	104803	341000	271264	612264	11 2 6	2626892	2617216	156953	117277	

COMPARATIVE STATEMENT of Abkaree

1.	DIVISIONS.	DISTRICTS	1852-53.							Balance being the difference between Columns 5 and 6.
			DEMAND			COLLECTIONS.				
			Bakya.	Had.	Total.	Spirits and Druggs	Opium.	Miscellaneous.	Total.	
PATNA.	Patna,	6308	221787	227095	223876	615	321	225812	3219	
	Behar,	18520	225011	243531	205889	410	4391	210693	37642	
	Sarun,	4234	186025	190259	175719	0	0	175719	14540	
	Shahabad,	3299	96016	99315	99315	0	0	99315	0	
	Dinapore,	0	16112	16112	16112	0	0	16112	0	
	Total,	32361	771981	806342	750941	1055	4715	757711	55401	
BHAUGULPORE.	Bhaugulpore, ... }	6497	108143	114640	114640	737	0	115377	0	
	Monghyr,	1633	103855	105488	104147	403	0	104520	1371	
	Tirhoot,	25114	154632	179146	164769	5	0	164774	14377	
	Purneah,	16280	41108	57388	56787	14762	195	70744	1601	
	Total,	49524	407138	456662	439313	15907	195	455415	17349	
RAISHAHYE.	Bograh,	455	9036	9491	9491	19176	0	28667	0	
	Dinapore,	0	20809	20809	20809	11660	0	32469	0	
	Maldah,	21	38736	38760	38760	15362	0	54120	0	
	Pabnah,	0	9837	9837	9837	3721	0	13858	0	
	Rajshahye,	0	22777	22777	22777	4783	0	27560	0	
	Rungpore,	659	25533	26192	24372	55396	312	80110	1820	
	Total,	1138	426728	427866	126046	110096	312	236484	1820	
DACCA.	Backergunge,	759	28983	29742	29742	20818	0	50560	0	
	Dacca,	0	45228	45228	45228	35069	0	80297	0	
	Furreedpore,	122	16045	16167	15982	2906	81	18969	185	
	Mymensing,	1561	54897	56458	55506	14496	329	70331	952	
	Sylhet,	1736	22897	24633	24633	13000	0	37633	0	
	Cachar,	20	1988	2008	2008	4500	0	6508	0	
	Total,	4198	270038	274236	173099	90789	410	264298	1137	
CHITTAGONG.	Chittagong,	205	21528	21733	21733	15940	0	37673	0	
	Tipperah,	19	16051	16070	15978	1935	0	17913	92	
	Bulloodah,	0	2931	2931	2559	322	0	3181	72	
	Total,	224	40510	40734	40570	18197	0	58767	164	
NUDDA.	Nudda,	248	42390	42638	42638	14398	1281	58317	0	
	Jessore,	1024	96945	97969	97969	16754	1277	116000	0	
	Moorshedabad,	0	199797	199797	199797	68000	337	268134	0	
	24-Pergunnahs,	0	267966	267966	267933	49916	2747	320596	33	
	Calcutta,	0	267966	267966	267933	49916	2747	320596	33	
	Total,	1272	606098	608370	608337	149068	5642	763147	33	

2.

Demands, Collections and Balances.

1853-54.								REMARKS.
DEMAND.			COLLECTIONS.				Balance being the difference between Columns 13 and 14.	
Bukya. 11.	Hal. 12.	Total. 13.	Spirits and Drugs. 14.	Opium. 15.	Miscellaneous. 16.	Total. 17.		
								19.
2118 37642 14540 0 0	202849 193728 175381 87259 39368	204967 231370 189921 87259 39368	202712 218360 177315 76498 39368	730 335 0 0 0	374 186 200 46 411	203816 218881 177515 76544 39779	2255 13010 12606 10761 0	Nearly the whole of the balances in this Division have been collected since the close of the year.
54300	698589	752885	714353	1065	1217	716535	38632	
0 1321 14437 1536	94763 103766 139143 63202	94763 105087 144580 64738	94763 98728 144555 63426	1705 426 9 15829	0 24 0 109	96468 99178 144564 79454	0 6359 26 1312	
17294	391874	409168	401472	17969	223	419664	7697	
0 0 14 0 0 1820	10145 20824 38980 9063 22262 24933	10145 20824 38994 9063 22262 26753	10145 20824 37860 9063 22251 26745	18840 12081 16020 3313 5188 53163	294 422 148 157 239 303	29279 33327 54028 12533 27678 80211	0 0 1131 0 11 8	
1834	126207	128041	126888	108605	1563	237056	1153	
0 0 185 952 0 0	29410 44058 16130 58537 21968 1533	29410 44058 16315 59489 21968 1533	29410 43598 16292 58356 20145 1533	21094 24755 3050 13755 14376 7968	157 1049 117 175 217 26	50661 69402 19459 72286 34738 9527	0 460 23 1133 1823 0	
1137	171636	172773	169334	84998	1741	256073	3439	
937 92 72	19885 13344 7669	20822 13436 7741	20198 13436 7669	16872 1564 803	270 142 40	37340 15142 8512	624 0 72	
1101	40898	41999	40328	19239	452	60994	696	
0 0 0 0 33	24881 20212 95545 203460 290148	24881 20212 95545 203460 290181	24881 20212 93435 203160 287695	5984 8280 18651 77152 73501	234 138 621 596 2736	31099 28630 112707 280908 363835	0 0 2110 300 2586	
33	634246	634279	629283	183571	4325	817179	4996	

COMPARATIVE STATEMENT of *Abkaree*

1.	DIVISIONS.	DISTRICTS.	1852-53.							Balance being the difference between Columns 5 and 6.
			DEMAND.			COLLECTIONS.				
			Bakya.	Hal.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	
BURDWAN.	Baneorah,	0	24313	24313	24343	1960	167	26470	0	
	Beerbhoom,	218	55098	55346	55112	4298	396	59806	234	
	Burdwan,	0	55850	55850	55850	7603	961	64414	0	
	Hooghly,	0	62237	62237	62237	21288	5057	88582	0	
	Midnapore,	0	20223	20223	20223	39030	2674	61927	0	
	Total,	218	217751	217999	217765	74179	9255	301199	234	
CUTTACK.	Cuttack,	232	23547	23779	23779	16368	0	40147	0	
	Pooree,	0	11830	11830	11830	6610	0	18466	0	
	Balasore,	0	4127	4127	4427	29752	0	34179	0	
	Total,	232	39504	40036	40036	52760	0	92796	0	
S. W. F. AGEN- CY.	Hazareebaugh,	16461	39857	56318	25489	295	0	25784	30829	
	Lohardugga,	8572	42398	50970	37785	0	0	37785	13185	
	Manbhoom,	0	22789	22789	22789	1320	200	24309	0	
	Total,	25033	105044	130077	86063	1615	200	87878	44014	
ASSAM.	Gowalparah,	532	4133	4665	3861	40280	0	44141	804	
	Kamroop,	464	2068	2532	2069	14560	0	16629	463	
	Luckimpore,	0	0	0	0	23450	0	23450	0	
	Durrung,	34	462	496	399	3080	0	3479	97	
	Nowgong,	0	0	0	0	3830	0	3830	0	
	Sebsaugur,	0	0	0	0	13450	0	13450	0	
	Total,	1030	6663	7693	6329	98650	0	104979	1364	
	Darjeeling Superintendency,	0	2228	2228	2228	77	0	2305	0	
ARRACAN.	Akyah,	0	11200	11200	11050	20480	0	31530	150	
	Ramree,	316	3311	3627	3627	5584	0	9211	0	
	Sandoway,	100	896	996	996	32096	0	33092	0	
	Total,	416	15407	15823	15673	58160	0	73833	150	
TENASSERIM.	Amherst,	0	62415	62415	62200	6784	622	69606	215	
	Tavoy,	200	5120	5320	4707	4416	75	9198	0	
	Mergui,	0	9255	9255	9255	3968	0	13263	0	
	Total,	200	76790	76990	76162	15168	697	92067	215	
	Grand Total,	115876	2588980	2704856	2582975	685721	21456	3290152	121681	

(Continued.)

Demands, Collections and Balances.

1853-54.								REMARKS.
DEMAND.			COLLECTIONS.					
Bakya. 11.	Hal. 12.	Total. 13.	Spirits and Drugs. 14.	Opium. 15.	Miscellaneous. 16.	Total. 17.	Balance being the difference between Columns 13 and 14. 18.	
0	24417	24417	24338	2079	189	26606	79	
234	54135	54369	54149	4088	200	58437	220	
0	59521	59521	59521	8872	355	68748	0	
0	63349	63349	63349	29088	1816	91253	0	
0	21505	24505	24505	41044	193	65712	0	
234	225927	226161	225859	85171	2753	313786	299	
0	22588	22588	22584	16960	184	39728	4	
0	10611	10611	10281	6528	57	16866	330	
0	4466	4466	4466	30640	28	35134	0	
0	37665	37665	37331	54128	269	91728	331	
30828	37159	67987	33905	323	10	34238	33749	
13185	39076	52261	39158	0	1716	40874	11387	
0	22644	22644	22644	144	256	24311	0	
44013	98879	142892	95707	1734	1982	99423	45236	
487	3473	3960	3479	40900	55	44434	481	
1186	1945	3131	2310	8800	301	11411	821	
0	0	0	0	9600	0	9600	0	
97	341	438	367	1580	0	1947	71	
0	0	0	0	2590	0	2590	0	
0	0	0	0	5760	0	5760	0	
1770	5759	7529	6156	69230	356	75742	1373	
0	2448	2448	2448	0	0	2448	0	
150	14000	14150	14150	21424	230	35804	0	
0	4631	4631	4631	5216	60	9907	0	
0	1560	1560	1560	5456	0	7016	0	
150	20191	20341	20341	32096	290	52727	0	
215	a 67460	67675	76675	9600	369	77644	0	a Of this sum Rs. 15000 is from Opium farms.
0	b 5280	5280	5280	1728	450	7458	0	b ditto 2190 ditto
0	c 6634	6634	6634	3040	25	9699	0	c ditto 2194 ditto
215	79374	79589	79589	14368	844	94801	0	
122081	2533689	2655770	2550967	672174	16015	3239156	104803	

PARTICULARS of Abkaree Revenue as gathered from the Estimates for the year 1854-55.

DIVISIONS.	DISTRICTS.	Country Spirits.	Purchase.	Tarree.	Ganja.	Siddhee.	Churnas.	Bhung.	Muldut.	Majoom.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA.	Patna,	167626	0	36192	11407	0	0	0	304	175	0	48	0	215752
	Behar,	201634	0	0	7863	0	0	0	0	0	0	0	0	209497
	Sarun,	127221	0	28820	16000	0	0	0	0	0	0	0	0	172041
	Shahabad,	81400	0	0	8400	0	0	0	0	0	0	0	0	89800
	Dinapore,	32850	0	9617	0	0	0	0	0	0	0	0	0	42467
	Total,	610731	0	71629	43670	0	0	0	304	175	0	48	0	729557
BHAUGULPORE.	Bhaugulpore,	86974	0	6300	8400	0	0	0	300	0	0	22	0	101996
	Monghyr,	67161	0	29455	9098	0	0	301	0	50	0	0	0	106065
	Tirhoot,	58613	0	60370	10791	0	0	0	0	223	0	0	0	130000
	Purreah,	41273	0	5270	27940	0	0	0	4243	29	0	96	0	78851
	Total,	251021	0	101395	56232	0	0	301	4543	302	0	118	0	416912
RAJSHAHEE.	Bograh,	3177	0	0	6735	0	0	0	787	0	0	0	0	10699
	Dinapore,	7249	120	868	9992	0	0	11	3941	17	0	0	0	22198
	Maldah,	19505	177	3108	8925	0	0	0	6558	0	0	0	0	38273
	Patna,	3051	85	34	5823	0	40	17	838	6	0	0	0	9894
	Rajshahye,	10117	114	285	9182	11	23	0	3097	24	0	96	182	23131
	Rungpore,	8589	0	0	16011	0	0	0	125	0	0	0	0	24728
	Total,	51688	496	4295	56671	11	63	28	15346	47	0	96	182	138923
DACA.	Backergunge,	8418	0	51	20103	0	11	0	365	0	68	96	1203	30315
	Dacca,	15946	106	271	22895	182	182	0	479	91	3028	480	730	44390
	Furzedpore,	7100	0	0	9963	0	0	0	274	0	0	0	0	17337
	Mymensing,	17423	0	0	38912	0	0	0	964	17	411	48	1095	58870
	Sylhet,	5033	503	46	16956	0	0	0	852	0	0	48	0	23438
	Cachar,	228	0	0	1722	0	0	0	137	0	0	0	0	2087
	Total,	54148	609	368	110551	182	193	0	3071	108	3507	672	3028	176437
CHITTAGONG.	Chittagong,	6467	0	256	9754	0	0	0	496	0	0	48	730	17751
	Tipperah,	4511	0	11	9524	0	0	0	40	11	17	48	365	14527
	Bulloah,	1979	11	6	5560	0	0	6	85	0	0	0	0	7647
	Total,	12957	11	273	24838	0	0	6	621	11	17	96	1095	39925
NUDDA.	Nuddaah,	16773	644	257	7003	74	251	0	793	17	6	96	0	25914
	Jessore,	12684	0	160	6119	6	63	0	793	11	0	48	120	20004
	Moorsheadabad,	48824	10163	5823	19048	228	0	0	5338	46	0	240	0	89710
	24-Pergunnahs,	147843	0	26063	19767	393	1026	0	639	57	0	1524	6765	204080
	Calcutta,	167216	0	10402	12228	1118	1392	0	4608	1049	1920	18128	10404	228465
	Total,	393343	10807	42705	64165	1819	2732	0	12171	1180	1926	20036	27289	568173
BURDWAN.	Bancoorah,	10610	13030	50	1357	0	0	0	34	0	0	0	0	25081
	Beerbhoom,	18598	31000	329	4266	34	11	0	91	6	0	0	0	54335
	Burdwan,	24904	24772	4095	5049	110	148	0	217	11	0	80	1141	60527
	Hoochly,	50341	11	4072	6456	188	405	0	2264	11	0	528	1894	66170
	Midnapore,	15549	0	1443	8095	68	34	0	1097	32	0	96	91	26505
	Total,	120002	68813	9989	25223	400	598	0	3703	60	0	704	3126	232618

No. 3.—(Continued.)

PARTICULARS of Abkaree Revenue as gathered from the Estimates for the year 1854-55.

DIVISIONS.	DISTRICTS.	Country Spirits.	Putchye.	Taree.	Gunja.	Siddhee.	Churus.	Bhung.	Muddut.	Majoom.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
CUTTACK.	Cuttack,	8271	0	6037	3051	6	0	0	553	23	0	144	110	18195
	Pooree,	3997	0	2987	1563	34	0	0	91	46	0	0	0	8718
	Balasore,	1859	0	768	1745	0	2	0	162	0	0	0	0	4536
	Total,	14127	0	9792	6359	40	2	0	806	69	0	144	110	31449
S. W. F. AGENCY.	Hazareebaugh, ...	31221	0	1692	1676	0	0	0	0	0	0	0	0	37589
	Lohardugga, ...	38179	0	335	2230	0	0	556	100	0	0	0	0	41400
	Manbhoom, ...	20176	0	211	3296	34	0	0	52	0	0	0	0	23769
	Total,	92576	0	2238	7202	34	0	556	152	0	0	0	0	102758
ASSAM.	Gowalparah, ...	912	0	0	2555	0	0	0	0	0	0	0	0	3467
	Kamroop,	0	0	0	868	0	0	0	0	0	0	0	850	1718
	Durrung,	284	0	0	109	0	0	0	0	0	0	0	0	393
	Luckimpore, ... }	No Excise Revenue is derived from these Districts.												
	Nowgong, ... }													
	Seebasagur, ... }													
	Total,	1196	0	0	3532	0	0	0	0	0	0	0	850	5578
	Darjeeling Su- } perintendency, }	1992	0	0	720	0	0	0	0	0	0	32	0	2744
ARRACAN.	Akyab,	7200	0	4960	2220	0	0	0	0	0	0	0	0	14480
	Ramree,	2020	0	690	750	0	0	0	0	0	0	0	0	3460
	Sandoway,	462	0	100	131	0	0	0	0	0	0	0	0	693
	Total,	9782	0	5750	3101	0	0	0	0	0	0	0	0	18633
	Grand Total, ...	1616563	80736	251434	402264	2486	3588	891	40717	1952	5450	21946	35680	2463707

A. GROTE,
Secretary.

No. 49.

FROM

THE OFFICIATING JUNIOR SECRETARY
TO THE BOARD OF REVENUE,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL,

Dated Fort William, the 27th January 1857.

SIR,

I HAVE the honor, by direction of the Board of Revenue,
to submit their Annual Report on the financial results
of the Abkarry administration of the Lower Provinces
for the year 1855-56, together with the following State-
ments, *viz.* :—

W. DAMPIER
and
H. STAINFORTH. } Esquires.

No. 1—Showing the Demand, Collections, Balances, Charges, and Net Revenue of all the Districts, as well as the per-centage of charges to collections and the increase and decrease of revenue for the year of report.

No. 2—A Comparative Statement of the Demand Collections and Balances, with those of the preceding year.

No. 3—A Memorandum showing the number of persons arrested, convicted, and imprisoned for breach of the Excise Laws.

No. 4—An Abstract of the Settlement Estimates, for the current year 1856-57.

2. PATNA DIVISION.—The returns from the Patna Division show an increase in the net revenue of every District, as compared with the previous year, the total increase being Rupees 45,654. The demand for the year of report was Rupees 8,10,214, and the gross collections amounted to Rupees 7,86,148, leaving a balance of Rupees 24,066, nearly the whole of which has been realized since the close of the official year.

3. BHAUGULPORE DIVISION.—In the Bhaugulpore Division, the demand amounted to Rupees 4,34,570, and the gross collections to Rupees 4,19,923, leaving a balance of Rupees 14,647, of which Rupees 11,087,

belonging to the Bhaugulpore District, was caused by the Sonthal insurrection. Rupees 3,021 have been remitted in Purneah on account of non-effective demand, and the remainder, Rupees 539, has been realized since the close of the year.

4. The injury sustained by the Abkarry vendors during the Sonthal insurrection rendered it necessary to submit to a reduction in the jumma of the new farming settlement of the Bhaugulpore District, which has been concluded for five years, at Rupees 90,000 for the first year, and Rupees 1,02,500 for each of the four subsequent years. The decrease, however, is less than might have been anticipated, considering the circumstances under which the District has suffered.

5. The ratio of Charges to Collections in Purneah has been reduced to Rupees 11-14-3 per cent.

6. **RAJSHAHYE DIVISION.**—The whole of the demand in this Division, amounting to Rupees 1,35,401, was realized within the year, except Rupees 333, of which Rupees 198, has been remitted.

7. An increase of net revenue, over that of the previous year, is shown in every District, the aggregate amount being Rupees 11,821; and the ratio of charges to collection has been considerably reduced in Bograh, Dinagepore, Pubna, and Rajshahye. The increase of charges in Malda is only apparent, being attributable to the inadvertent omission of the Deputy Collector's half salary from the Abkarry charges of 1854-55.

8. From the report of the local authorities it appears that the working of the Special Rules for controlling the

YEAR.	Extent of land cultivated.	Number of cultivators.	Quantity of Gunjah produce est.	Average per beegah.
	Beegahs.		Mds.	Mds. S.
1853-54	2,623	2,416	37,840	14 22
1854-55	2,210	1,501	15,472	7 11
1855-56	2,498	1,700	20,847	8 14

cultivation of the Gunjah plant in Rajshahye and Bograh continues to be satisfactory. The memorandum on the margin will show that the cultivation is recovering from the depression noticed in the Board's special report of October 1855, No. 334, 288 beegahs more of land having been cultivated

during the past year than in 1854-55, and the quantity produced having been greater by 5,375 maunds. The quantity of Gunjah available for the current year's consumption was, at its commencement, maunds 26,447, which is considered sufficient.

9. The Deputy Collector in charge of the Rajshahye Abkarry, Baboo Mothoornath Banerjee, under whom the Gunjah supervising establishment is placed, deserves great credit for his excellent management of this department.

10. The other Deputy Collectors who have had charge of the Abkarry department in their respective Districts, during the year, are all favorably noticed by the Commissioner, and Baboo Soorjeeoomar Mookerjee, of Bograh, and Mr. T. Donough, of Rungpore, are recommended for promotion.

11. DACCA DIVISION.—All the Districts of the Dacca Division also show an increase of net revenue, the total increase being Rupees 11,157. The whole of the demand, Rupees 1,82,703, was realised within the year, with the exception of Rupees 436, in Sylhet, of which Rupees 200 were remitted on account of non-effective demand. The balance has been realised.

12. The charges of collection have also been reduced in every District, except Dacca, where the trifling increase of 1 per cent. arises from the difference between the salary of the present Deputy Collector and that of his predecessor.

13. CHITTAGONG DIVISION.—The gross collections of this Division, Rupees 69,719, exceed those of 1854-55 by Rupees 7,264, and the charges general have been reduced by Rupees 2,906,—results which are satisfactory and creditable to the officers of the department. The whole of the demand was realised within the year, except Rupees 73, remitted on account of non-effective demand.

14. NUDDEA DIVISION.—The results exhibited in the returns from the Districts of the Nuddea Division, are the most satisfactory. The whole of the demand, Rupees 7,80,970, was realised within the year, except Rupees 7,490, remitted in Calcutta, 24-Pergunnahs, and Moorsshedabad, on account of non-effective demand. The gross collections exceed those of the previous year by Rupees 1,08,349, and the net increase, of revenue is Rupees 1,01,702, of which Rupees 70,575 belong to Calcutta, and Rupees 17,346 to the 24-Pergunnahs.

15. Of the increase in Calcutta, Rupees 61,722 is in the collections of still head duty, and is attributable to the provision for the equalization of the rum duty in the new Abkarry Act. It may be regarded, says the Commissioner, as an anticipation of revenue for the current year, distillers and merchants having cleared out $2\frac{1}{2}$ lacs of gallons of rum, for mofussil consumption and for exportation to Indian ports.

16. The results in Calcutta, the Board consider very creditable to Baboo Kylas Chunder Dutt, who seems to have met with great difficulties in the management of the town Abkarry during the year, in consequence of certain changes of practice introduced by the Justices of the Peace in regard to the grant and withdrawal of licenses, the nature and effects of which are described in the following extract from the Annual Report of the Commissioner. The Board entirely concur with Mr. Grote, that the proceedings of the Justices in the case of the Wellington Square shop referred to by him were arbitrary and uncalled for.

“ The purport of these changes was the assertion, by the late Chief
 “ Magistrate, of a power to interfere in matters relating to Excise which his
 “ predecessors had never attempted to exercise, and the introduction of a
 “ system of periodical licensing sessions, for the purpose of giving a separate
 “ Police license to parties who applied for one.

“ Up to the date of these changes, the practice had been consistent with
 “ the system of daily taxation, which has always prevailed in the Bengal
 “ Province. An Excise license was countersigned by the Chief Magistrate
 “ whenever it was necessary, so that no intervals occurred during which a relet
 “ shop could not open. The revised practice required a new vendor to wait
 “ till the next sessions were held before his Excise License could become
 “ operative. At first these sessions were made quarterly ; but latterly, on the
 “ remonstrance of the Board, they were made monthly.

“ About the same time, another practice was introduced of closing shops
 “ for a specific time, as part of the penalty attaching to a Police conviction.
 “ The object of this was to prevent the shops from being immediately
 “ re-opened by the convicted vendor under a feigned name.

“ Both these practices are inconsistent with a system of daily taxation.
 “ The effect of closing a shop for a specific time is to mulct a vendor in an
 “ amount equal to the rent for his premises, and to whatever would have been
 “ his trade profits for that period ; but it is at the same time to deprive the
 “ Government of revenue greatly exceeding both these items in amount.

“ The case of a shop in Wellington Square deserves mention, as illustra-
 “ tive of the system of Police interference which has been recently introduced.
 “ Nubocoomar Shaw ten years ago succeeded to a Doasta shop in Wellington
 “ Square, which had been founded by his grandfather thirty years before. The
 “ site is said to have been examined and approved by the late Mr. Blacquiere,
 “ who so long administered the Excise of Calcutta. On succeeding, Nubo-
 “ coomar took a ten years' lease of the premises, five of which have yet to run.
 “ It is stated in his petition to the Chief Magistrate, and I do not find the
 “ statement denied in the correspondence, that no complaint of infringing the
 “ terms of license has been laid against him or his grandfather during the
 “ whole term of forty years.

“ A petition, signed by some of the inhabitants of the Square, said by the
 “ vendor to have been got up by one Wukoor Dutt, who had been negotiating
 “ for the purchase of the site of the shop, was presented to the Justices, praying
 “ for the removal of this shop, as not being required in Wellington Square.
 “ This was referred to Baboo Kylas Dutt, who objected ; but it was decided by
 “ the Justices that the shop should be removed. There was no charge of
 “ breach of license, and consequently no conviction under the Police Act, nor
 “ was the vendor called on to show cause against the removal.

“ These proceedings appear to me to be arbitrary, if not illegal, nor are
 “ there grounds, so far as I can gather from the correspondence, for finding the

“ site to be objectionable. The shop is on the public road, not contiguous to any respectable dwelling-houses. The Dutt’s family, who have been foremost in objecting, have lately bought, it seems, a house near the shop, and have fitted it up as a bythukhanna, for nautches, &c.

“ A month was given to Nubocoomar Shaw to find another site, and one which was approved of by the Justices in Emaumbaug Lane, at one of their licensing meetings, has since been disapproved of by them at another. The shop consequently remains closed, to the great loss of the vendor, who had gone to considerable outlay in fitting up the old established shop in the Square.”

17. The Board take this opportunity also of submitting, for the perusal of His Honor the Lieutenant-Governor, the following remarks of the Officiating Commissioner, with reference to that portion of the late Chief Magistrate’s Police Report for the past year which attributes the increase of drunkenness in the town to the unremitting and successful endeavours of the Excise officers to increase the revenue; and charges them not only with having rendered no assistance to the Police, but with having strongly opposed the enforcement of the law in dealing with such cases.

“ An Excise officer is expected to be unremitting, and encouraged to be successful in his endeavours, to secure that all exciseable articles consumed are duly taxed, and as the consumption of such articles is generally found to increase in a growing city, and is sure to do so in a growing port, such endeavours in Calcutta have naturally resulted in an increase of revenue. I might, therefore, pass over the first of Mr. Cockburn’s statements, which is that of a fact creditable to the Excise Collector.

“ Still as the expression of affording facilities for obtaining liquor used in the Police report may be understood as meaning that additional facilities have been lately afforded by the opening of a great many new shops, the following Comparative Statement for the last four years seems called for. The Doasta shops are, I understand, those which have given most offence, and it will be seen that the number of these shops continued the same that it was four years ago :—

Statement of Abkarry shops in the town of Calcutta.

YEAR.	NUMBER OF SHOPS.			Punch Houses.	Hotels and Boarding Houses.	TOTAL.	
	Doasta.	Tarree.	Rum and Imported Spirits.			Shops.	Revenue.
1851-52	72	31	10	8	25	146	1,88,773
1852-53	72	28	13	6	25	144	1,97,892
1853-54	72	28	15	6	23	144	2,00,628
1854-55	72	28	15	8	29	152	2,11,825

“ But the second statement advances a grave charge against the department, on which I deemed it my duty to call for explanations from the Collector,

“ whom I desired at the same time to submit a nominal return of vendors
 “ convicted of after hour sales in 1854 and 1855, giving particulars of the
 “ informations laid against them in the Police Courts. This last call the
 “ Abkarry Deputy Collector could not comply with, the Divisional Magistrates
 “ raising objections to his examining their Summons books, though offering to
 “ give particulars of any individual case. The Excise department, it must be
 “ remembered, is furnished monthly by the Magistrates with a Statement of
 “ Cases dealt with under Act XI. of 1849, but with no similar return of cases
 “ disposed of under the Police Act. The Collector observes, no intimation is
 “ made to him, (Kylas Chunder Dutt,) of a complaint being made against any
 “ of his vendors, that no means are furnished to him of ascertaining who is
 “ the complainant or defendant in such cases, or upon what evidence the
 “ charge is to be substantiated. The Deputy Collector says, he would attend
 “ with pleasure if requested to be present; but he has never been so called
 “ upon, and the enquiry and trial invariably take place in his absence, and
 “ without his knowledge; the accusation, therefore, of rendering no assistance
 “ when the Deputy Collector is kept in ignorance of even the commission of
 “ the offence, appears to me at the least uncalled-for.

“ The Chief Magistrate was, I think, bound to state, in what way the
 “ Abkarry Officers had opposed the enforcement of the provisions of the Police
 “ Act. In the absence of any support for the assertion which he has ventured
 “ on making, the above must be considered a sufficient refutation of it. I may
 “ add that the Excise preventive force is inadequate to, seeing that so many
 “ shops are closed precisely at 9 o'clock, and that the enforcement of this
 “ clause of the Excise licenses is a duty which must mainly devolve on the
 “ far larger force employed in the Police.”

18. BURDWAN DIVISION.—The returns from the Burdwan Division show an increase of net revenue in all the Districts except Beerbhoom, where there is a decrease of Rupees 4,310, consequent on the Sonthal insurrection. The aggregate of increase in the other Districts is Rupees 16,927, of which Rupees 9,952 belongs to Hooghly, the revenue of which has been steadily increasing

1853-54	Rupees	65,312
1854-55	„	76,688
1855-56	„	86,640

under Mr. Deputy Collector Hampton's management, as will be seen from the memorandum on the margin.

The Board have already had the pleasure of bringing to the notice of Government the excellent services rendered by Mr. Hampton in the Abkarry department.

19. The whole of the demand in this Division, Rupees 2,52,309, was realized within the year of report, except the Beerbhoom balance of Rupees 4,933, and Rupees 96 in Burdwan, remitted on account of non-effective demand.

20. CUTTACK DIVISION.—The collections in the three Cuttack Districts are satisfactory, and the returns show an aggregate increase of Rupees 14,938 in the net revenue. Of this sum, however, Rupees 5,978 arises from reduction of charges in consequence, principally, of a smaller proportion, of the Deputy Collectors' salaries being charged to the Abkarry departments, than was charged formerly.

21. **CHOTA NAGPORE.**—The results exhibited in the Chota Nagpore Division are satisfactory, notwithstanding the trifling decrease of net revenue in Lohardugga, caused by increased charges on account of the increased establishment sanctioned by Government. The Hal collections of that District were Rupees 2,852 in excess of those of 1854-55, and the Commissioner anticipates further increase in the current year.

22. In Hazareebagh the whole of the Hal demand, Rupees 43,787, being Rupees 15,613 in excess of the collections of the previous year, was realized, besides Rupees 8,596 of Bukya balances. The net increase of revenue is Rupees 12,156, attributable principally to the introduction of the direct system, which is reported to work satisfactorily under the excellent management of Deputy Collector, Baboo Kallydoss Paulit, who has been recommended by the Commissioner to special notice on this account, and also for the successful measures adopted by him against contraband dealers in Opium.

23. The Board's attention has been directed to the large Bukya balances in Hazareebagh and Lohardugga, and they are now under investigation by the local authorities.

24. **ASSAM.**—In Assam, there is a trifling decrease of Rupees 430 in the net revenue. The whole of the demand was realized within the year, except Rupees 419 in Kamroop, which has since been collected.

25. **DARJEELING.**—In Darjeeling, there is an increase of Rupees 34 in the Collections, which amount to Rupees 2,794.

26. **ARRACAN.**—The returns from Arracan show an increase of Rupees 12,209 in the revenue of Akyab, and a falling off of Rupees 1,153 in Ramree and Sandoway. The whole of the demand was realized within the year, except Rupees 28 in Akyab.

27. The results of the year's administration are, on the whole, very satisfactory. Statement No. 1 shows a net increase, as compared with the previous year, of Rupees 2,31,294, in all the Districts; of which Rupees 17,017 is owing to reduction of general charges, and the remainder to increased collections.

28. The Accountant's Returns show that of the balance which was outstanding at the close of the year, Rupees 22,954 were collected during the first quarter of the current year, and Rupees 9,479 remitted, including Rupees 5,912 in Bhaugulpore, remitted by Government Order No. 248 of 26th May 1856. Rupees 9,018 have also been reported for remission by the local authorities, and will be included in the Board's annual Remission Statement, about to be submitted to Government.

I have the honor to be,

SIR,

Your most obedient servant,

C. S. BELLI,

Officiating Junior Secretary.

No. 1.

STATEMENT showing the Abkarry Demand, Collections, Balances and Charges in the Districts of Bengal, for the year 1855-56.

DIVISIONS	DISTRICTS	DEMAND.			COLLECTIONS.			BALANCES.			CHARGES.			NET REVENUE.				
		Balance of previous year.	Total.	Dukra.	Mal.	Miscellaneous.	Opium Sale proceeds.	Remitted.	To be reported for remission.	Under realization.	Total.	General.	Cost of Opium at Rupees 5 per Mow.	Percentage of Charges to Collection after deducting the cost of Opium from both sides.	1855-56.	1854-55.	Decrease.	
PATNA.	Patna	1568	29482	13	29068	1345	780	252170	1790	301	104	219	15435	401	6 10 6	216334	290721	15613
	Behar	705	257073	234068	6761	227024	124	402	232911	0	155	231	446	221	1 11 9	228044	213744	14910
	Sarun	6749	194787	201336	6749	182035	107	189871	0	0	11824	11829	681	0	0 5 4	180103	176432	12291
	Shahabad	7263	904116	97619	7002	82885	0	83815	88	27	7014	7729	0	3	0	88892	88441	1558
	Dinapore	0	44071	44071	0	44071	529	0	44600	0	0	0	0	3090	8 4 11	40901	39539	1312
	Total	23387	786829	91014	99355	765623	2165	1137	789450	1878	1056	21102	240361	625	0	764064	719310	45054
BHAUGULPORE.	Bhaugulpore	0	108390	108780	0	97493	0	1886	98870	0	11087	1631	603	876	0 2 7	90023	101890	0
	Monghyr	483	108299	108782	170	108299	0	311	108760	0	331	343	0	153	0	108003	112911	0
	Tirhoot	22	13603	13603	25	13603	0	129028	6	0	0	0	0	0	0	130094	125730	2908
	Purneah	34	86731	87149	28	83894	253	13191	99099	462	2359	296	3227	10914	705	1879	73799	7058
		Total	907	436683	434570	294	419719	273	16888	437004	492	13646	359	14647	8443	19729	419099	7327	7882
RAJSHAHYE.	Bogra	0	19875	19875	61	19875	188	217821	94615	0	0	0	5205	9892	22 12 6	19028	17240	3818
	Dinaghpore	0	22742	22742	0	22742	34	13929	36705	0	0	0	7216	674	24 4 7	22525	21122	1403
	Maddah	74	4425	40762	0	40883	54	17082	77119	84	137	219	7332	7829	15 2 3	42078	40849	1400
	Punonah	0	11174	11174	0	11174	189	4975	17608	0	0	0	4610	1672	32 14 8	9336	7272	2004
	Rajshahye	134	23886	23720	134	23862	297	6421	30124	24	0	0	7814	2717	98 7 7	105093	15540	0
	Rungpore	0	2488	2488	0	2488	742	6118	8657	65	27	0	12940	3769	21 9 2	43769	41865	2754
	Total	208	137103	135401	134	134934	1414	134007	266897	171	37	135	44907	36613	0	153359	144518	11821
DACCA.	Backergunge	0	31059	31059	0	31059	397	22410	33846	0	0	0	6166	8994	15 8 11	35668	36461	2165
	Dacca	0	4547	43417	0	4547	806	16760	63913	0	0	0	8874	8466	15 8 11	45299	48240	3590
	Furcedpore	0	1809	1809	0	1809	77	3776	21322	0	0	0	4724	1271	29 4 2	15527	14673	834
	Mymensing	0	5717	5717	0	5717	296	15019	72482	0	0	0	7811	6884	11 1 5	37787	56801	9891
	Sylhet	1490	28040	25716	1490	27394	210	12912	42490	200	0	236	446	6295	17 4 9	30116	21992	3154
	Cachar	0	1601	1601	0	1601	37	13212	14540	0	0	0	922	6053	11 4 3	7903	6104	1699
	Total	1480	181223	182794	1489	180787	1783	66849	270899	209	0	236	456	37012	0	198428	187271	11157

CHITTAGONG	{	Chittagong Tipperah Balasore	13,550	0	16,284	138	21,057	41,023	84	0	0	0	84	782	7403	15,571	21	0	0	27,541	23,035	27,101	0		
			17,420	0	17,420	16	1,003	12,018	37	0	0	0	37	3,817	748	1,003	29	5	1	14,083	10,290	4,793	0		
			5478	0	5478	59	925	9442	0	0	0	0	0	3469	37	3,390	36	12	9	5643	3955	2688	0		
			Total	37	45187	41171	0	45101	53	24,952	63719	73	0	73	15149	8409	24,871	0	0	46080	30820	9100	0		
NUDDIA.	{	Nuddes Jessore Mourshedabad 24-Pergunnahs Calcutta	27,250	0	27,250	68	11,887	56,070	0	0	0	0	0	0	7120	4287	1172	21	9	10	27,057	24,428	3529	0	
			17,752	0	17,752	48	977	22,005	0	0	0	0	0	5008	354	872	19	5	6	20883	20258	6653	0		
			10,070	0	10,070	475	27,222	12,017	3904	0	0	0	2944	1,715	10,065	2,046	0	6	3	109,657	93,040	9857	0		
			22,907	0	22,907	0	32,730	22,114	4421	0	0	0	342	14,594	31,762	4,792	5	9	7	27,812	25,706	17,310	0		
BURDWAN.	{	Burdwan Bardham Hooghly Malasore	406,116	0	406,116	1,78	8,300	48,219	4055	0	0	0	0	4055	24,430	2,110	55,268	3	9	7	425,501	357,986	10,753	0	
			78,070	0	78,070	187	22,158	66,484	7469	0	0	0	7469	6287	7773	14,254	0	0	0	83,320	75,290	10,702	0		
			263,800	0	263,800	102	28,147	26,388	0	0	0	0	0	6113	11,065	7239	21	9	9	221,067	21,067	1107	0		
			5,088	14	5,074	472	2,110	7,017	759	0	0	0	4023	100,5	2008	12,013	18	7	8	44,204	43,604	4300	0		
CUTTACK	{	Cuttack Purwe Balasore	6,017	0	6,017	57	11,760	74,808	0	0	0	0	0	0	96	14,294	4,11	17,500	18	11	2	57,522	57,588	1471	0
			7,654	0	7,654	0	11,785	11,785	0	0	0	0	0	10,803	12,14	2,145	16	7	10	8,880	70,885	9952	0		
			28,371	0	28,371	19	45,440	73,888	0	0	0	0	0	8100	1,0623	23,089	14	5	7	40,740	42,345	4401	0		
			Total	296	252,103	251,900	14	247,566	1838	101,036	3,20,314	789	3716	494	59,5	34,011	3,391	90,002	0	250,212	247,266	16,257	4310		
CHOTA NAGPORE	{	Hazaribagh Lohardugga Maunbloom	18,201	0	18,201	229	2,100	44,078	474	0	0	0	0	0	215	4,89	7,017	12,006	11	12	0	33,752	30,078	2,664	0
			10,222	0	10,222	1753	7,694	10,605	280	0	0	0	257	27,04	2717	5,021	15	11	9	11,852	10,842	3,004	0		
			48,01	407	48,418	48	4,888	47,532	3	0	0	0	3	2,007	11,736	1,847	7	0	11	3,199	22,465	8107	0		
			Total	871	31,223	34,125	272	33,406	6,205	72,579	111,639	750	67	18	815	31,499	28,570	11,270	0	77,063	62,225	14,938	0		
ASSAM	{	Goalparrah Kamrup Lakhimpore Purung Nowgong Sibsagar	4,026	0	4,026	16	5,150	57,402	0	0	0	0	0	0	120	2,008	2,018	0	6	10	27,571	24,009	3,065	0	
			2,257	0	2,257	12	11,130	12,860	0	0	0	0	0	419	419	4,22	61,21	6,750	6	4	0	4,227	7,158	0	1031
			323	0	323	0	21,200	21,200	0	0	0	0	0	0	0	11,071	11,071	15	1	3	4,200	10,164	0	6615	
			0	0	0	0	0	0	0	0	0	0	0	0	0	4,000	5,000	0	0	0	5,227	2,600	1253	0	
DARJEELING	{	Superintendency Akyab Ramee Sandoway	6,076	317	5,759	28	12,520	1,487	0	0	0	0	0	0	0	10,872	10,872	0	0	0	1,5788	9,077	4711	0	
			27,04	0	27,04	0	0	27,04	0	0	0	0	0	0	0	0	0	0	0	27,04	27,04	34	0		
			21,280	0	21,280	342	1,132	9,005	0	0	0	0	0	0	0	10,750	10,750	0	0	0	33,000	12,000	0	409	
			919	0	919	0	4,908	500	0	0	0	0	0	0	0	1,581	1,581	0	0	0	8,885	8,885	0	681	
GRAND TOTAL	{	Total	30,076	0	30,076	615	4,022	71,571	28	0	0	0	28	0	13,871	13,871	0	0	0	57,703	46,647	12,000	1153		
			287,146	32,960	274,106	167,00	1,00,003	61,132	1,7707	18,572	53,368	58,817	97,1100	338,340	61,340	0	300,253	277,400	2,4124	29880	277,400	2,4124	29880		
			27,04	0	27,04	0	0	27,04	0	0	0	0	0	0	0	0	0	0	0	27,04	27,04	34	0		
			21,280	0	21,280	342	1,132	9,005	0	0	0	0	0	0	0	10,750	10,750	0	0	0	33,000	12,000	0	409	

No. 2.

COMPARATIVE STATEMENT of Akbari Demands, Collections and Balances.

Divisions.	Districts.	1854-55.					1855-56.								
		DEMAND.		COLLECTIONS.			DEMAND.		COLLECTIONS.						
		Bukya.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Bukya.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.			
PATNA	Patna.....	9253	217395	219859	210778	850	718	218321	3062	1808	230452	232200	1345	232170	2195
	Behar.....	12458	211275	224133	216308	240	482	217230	7625	7625	227073	234608	124	232911	2313
	Surin.....	12906	172089	180955	177946	20	5	177971	6749	6749	194787	201336	167	199874	11829
	Shahabad.....	9172	86800	98072	91769	60	59	91879	7257	7257	90416	97619	5	98595	7729
	Dinapore.....	0	12606	42606	42606	0	549	43245	0	0	44071	44071	0	44000	0
	Total.....	36891	733455	770346	745677	1170	1709	748046	24723	23885	786829	810214	2165	789450	24066
BANGALORE	Bhargulpore.....	0	102006	102006	102006	968	0	103974	0	0	108550	108580	0	98879	11087
	Monghyr.....	6359	103097	112459	111973	317	0	112206	483	483	108509	108782	311	108760	333
	Tirhoot.....	26	130041	130067	130041	0	0	130041	26	26	130033	130059	0	130059	0
	Purneah.....	659	80189	80798	78153	16071	205	94329	2745	368	80751	87149	15191	99366	3227
	Total.....	7044	418973	425417	422163	17356	205	430724	3254	907	433533	434570	16888	437064	14047
RAJSHAHEE	Bogra.....	0	11342	11342	11323	20010	50	31383	13	0	12875	12875	21582	34645	0
	Dinagore.....	0	22589	22589	22589	12085	425	35000	0	0	22742	22742	13920	36705	0
	Maldah.....	1134	38850	39984	39005	106	106	35839	979	74	40425	40502	40283	57419	219
	Purnah.....	0	10328	10328	10328	4020	50	14333	0	0	11174	11174	4255	15613	0
	Rajshahye.....	11	28045	28056	22357	5315	232	28697	169	134	23356	23520	23496	30124	24
	Rangpore.....	8	21559	26867	21842	50111	405	81418	25	0	24588	24588	61198	86378	90
	Total.....	1153	131013	132166	130974	115702	1328	248004	1192	208	135192	135401	1414	206839	333

[illegible]

No. 2.—(Continued.)

DIVISIONS.	DISTRICTS.	1354-55.						1355-56.									
		DEMAND.			COLLECTIONS.			DEMAND.			COLLECTIONS.						
		Bukya.	Hal.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Bukya.	Hal.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balance.	
ASSAM	Goalparah	481	3627	4108	5627	47,390	34	51131	481	0	4038	4038	1028	52450	16	57492	0
	Kamroop	821	1903	2724	2163	11760	105	14333	231	231	2023	1838	11133	12	12780	419	
	Luckimpore	0	0	0	0	35220	0	35220	0	0	0	0	21220	0	21220	0	
	Darrung	711	393	464	368	4850	0	5238	96	96	297	393	7630	0	8023	0	
	Nowgong	0	0	0	0	8510	0	8510	0	0	0	0	4180	0	4480	0	
	Seebagur	0	0	0	0	20170	0	20170	0	0	0	0	30540	0	30640	0	
	Total	1373	5923	7296	6488	128780	139	155407	808	327	6349	6257	128550	28	184835	419	
DARJEELING	Superintendency	0	2760	2760	0	0	0	2760	0	0	2734	2794	0	0	2794	0	
ARACAN	Akyab	0	15129	15129	15120	25052	1189	42231	0	0	24389	24289	31232	542	50835	23	
	Ramree	0	4510	4510	4510	6824	0	11134	0	0	5427	5427	4512	0	9939	0	
	Sandoway	0	843	843	843	5792	56	6691	0	0	919	919	4608	73	5500	0	
	Total	0	20473	20473	20473	38368	1245	60056	0	0	30635	30635	40352	615	71574	28	
	GRAND TOTAL	95185	2500665	2683850	2608072	755509	15298	3383929	82834	72224	2799022	2871246	2782429	819503	16760	3618692	88817

No. 3.

STATEMENT showing the number of persons arrested, convicted and imprisoned under the Excise Laws during 1855-56.

DISTRICTS.	Number of persons arrested.	Number convicted.	Number imprisoned.	Amount of fines imposed.	Amount realized.
Patna	13	8	2	Not stated	29
Behar	0	0	0	0	0
Shahabad	4	1	1	50	0
Sarun	23	10	Not stated	Not stated	Not stated
Dinapore	69	50	15	617	243
Bhaugulpore	Not stated	4	Not stated	Not stated	Not stated
Monghyr	Ditto	4	Ditto	Ditto	Ditto
Tirhoot	0	0	0	0	0
Purneah	Not stated	9	Not stated	Not stated	Not stated
Rajshahye	88	81	1	832	797
Pubna	2	2	2	0	0
Rungpore	15	10	7	136	96
Bograh... ..	10	4	1	47	37
Dinagapore	11	2	2	0	0
Maldah	20	7	5	242	12
Mymensing	20	16	Not stated	Not stated	63
Sylhet	0	0	0	0	0
Cachar	0	0	0	0	0
Dacca	11	8	Not stated	.....	28
Furreedpore	8	5			64
Backergunge	9	1			5
Chittagong	52	35	Not stated	720	555
Bullooah	1	0	0	0	0
Tipperah	0	0	0	0	0
24-Pergunnahs ...	108	65	17	1545	780
Calcutta	80	74	20	3214	2014
Jessore... ..	5	2	1	20	20
Nudda	5	4	0	14	14
Moorshedabad	91	44	7	835	215
Beerbhoom	144	98	8	213	37
Burdwan	49	26	14	2290	40
Bancoorah	3	3	3	32	0
Hooghly	109	68	25	7125	246
Midnapore	21	9	4	157	87
Balasore	15	4	1	122	22
Cuttack	123	59	2	138	126
Poorce	28	18	4	32	22
Hazareebaugh... ..	52	21	9	309	31
Lohardugga... ..	20	10	7	398	200
Maunbhoom	31	24	13	462	39
Akyab	24	10	1	591	542
Ramree	1	0	0	0	0
Sandoway	10	10	2	112	72

No. 1.

ABSTRACT of *Alkarray* Revenue Settlement Estimates for the year 1856-57.

Divisions.	Districts.	Country Spirits.	Patchwee.	Taree.	Tungla.	Siddhee.	Churrua.	Blang.	Molut.	Majoom.	Chundoo.	Imported Wines and Spirits.	Hum.	Total.
PATNA	{ Patna Bahar Saran Shahabad Dinapore	157964	0	37727	13003	0	0	0	208	0	0	96	0	239000
		196004	0	63622	9071	0	0	0	144	0	0	160	0	239301
		143295	0	32342	19150	0	0	0	0	0	0	0	0	194757
		69700	0	12300	6680	0	0	1400	0	400	0	16	0	99416
		34126	0	9028	0	0	0	0	0	0	0	64	0	44118
	Total	601689	0	155919	47826	0	0	1400	352	400	0	336	0	807622
BHAUGULPORE	{ Bhaurulpore Monghyr Tirhoot Purneah	95000	0	0	0	0	0	0	0	0	0	48	0	90046
		69591	0	30655	9478	0	0	301	313	6	0	0	0	110366
		58613	0	6970	10794	0	0	0	0	223	0	40	0	137049
		41342	0	4044	30765	0	0	0	4801	0	0	48	0	81903
		239516	0	95969	51040	0	0	301	5114	281	0	136	0	412357
	Total	239516	0	95969	51040	0	0	301	5114	281	0	136	0	412357
RAJSHAHYE	{ Bograh Dinapore Maldah Pubna Rajshahye Rungpore	3633	17	0	8845	0	0	0	924	0	0	0	0	13419
		7385	126	1283	9997	0	0	11	4152	17	0	48	0	23019
		21170	177	3359	9239	0	0	0	6855	0	0	0	0	40800
		3775	108	32	8920	0	40	17	844	6	0	0	0	13742
		9297	91	304	8689	11	23	0	3080	23	0	96	182	21746
	Total	53725	519	4978	61319	11	63	28	16174	46	0	144	182	137189

Dacca	Backergunge	8114	0	51	2216	0	11	0	224	0	3028	144	1551	32651
	Dacca	10328	123	317	24436	182	182	0	479	91	3028	480	730	46376
	Furzedpore	7014	0	0	11138	0	0	0	359	0	0	0	0	18511
	Mymensing	14811	0	0	42619	0	0	0	1044	17	616	96	1095	60298
	Sylhet	4916	599	46	24136	0	0	0	890	0	0	48	319	30954
CHITTAGONG	Cachar	137	0	0	1506	0	0	0	91	0	0	0	0	1734
	Total	51330	722	414	126003	182	182	0	3091	108	3712	768	3695	190238
	Chittagong	6119	0	398	10372	0	0	0	627	0	51	96	2190	19853
	Tipperah	4910	0	0	13756	0	0	0	136	0	34	48	365	19249
	Bulloah	2306	0	0	6100	0	0	0	0	0	0	0	0	8706
NUDDA	Total	13635	0	398	30228	0	0	0	763	0	85	144	2555	47808
	Nudda	17055	608	256	9034	74	252	0	883	17	6	144	0	2833
	Jessore	12826	0	245	6358	6	45	0	433	6	0	48	60	20257
	Moorsshedabad	56724	11591	6422	22003	274	0	0	4676	46	0	336	0	102372
	24 Pergunnahs	152416	0	26183	27728	1055	1249	0	4551	57	0	1716	8863	223818
BURDWAN	Calcutta	179332	0	11068	23177	1277	1985	0	4899	958	1920	19572	10812	254601
	Total	418056	12433	44174	88509	2681	3564	0	15293	1084	1926	21816	19735	629333
	Bancoorah	11235	13756	141	2241	6	0	0	125	0	0	48	0	27552
	Beerbhoom	17868	30335	296	4511	34	11	0	99	6	0	48	0	53208
	Burdwan	27519	25898	2707	6781	114	171	0	225	11	0	240	1871	66540
CHITACK	Hooghly	59161	17	4067	9541	239	405	0	7505	6	0	720	2418	64082
	Midnapore	17242	0	1403	9084	80	28	0	1251	23	0	144	91	29946
	Total	133028	70006	10514	32758	473	615	0	9208	46	0	1200	4380	262228
	Cuttack	6605	0	6388	5287	26	0	0	855	11	0	114	110	19426
	Poorce	4434	0	2981	2375	88	0	0	130	46	0	0	0	10254
CHOTA NAGPORE	Balasore	1912	0	766	2372	0	0	0	723	5	53	0	0	5837
	Total	12951	0	10135	10234	114	0	0	1714	62	53	114	110	35517
	Hazareebaugh	44431	0	2146	2120	74	0	0	63	0	0	0	0	48534
	Loharlugga	41412	0	332	2916	0	0	0	734	96	0	0	0	45490
	Maunbhoom	21254	0	224	3889	43	0	0	87	0	0	0	0	25497
CHOTA NAGPORE	Total	107097	0	2702	6925	117	0	0	734	246	0	0	0	119821

No. 4.—(Continued.)

Divisions.	Districts.	Country Spirits.	Putelwye.	Tare.	(Tung).	Sidhee.	Chutrus.	Rhang.	Mudut.	Majoom.	Chundoo.	Imported Wines.	Rum.	Total.
Assam	Goalparah	1223	0	0	2903	0	0	0	0	365	11	0	0	4602
	Kamroop	0	0	0	1112	0	0	0	0	330	0	0	783	2225
	Luckimpore	0	0	0	0	0	0	0	0	0	0	0	0	0
	Durrung	230	0	0	109	0	0	0	0	0	0	0	0	339
	Nowong	0	0	0	0	0	0	0	0	0	0	0	0	0
	Seebagar	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		1553	0	0	4124	0	0	0	0	695	11	0	783	7166
Darjeeling	Superintendency	2196	0	0	861	0	0	0	156	0	0	32	0	3248
Arunachal	Akhab	18000	0	6000	4524	0	0	0	0	0	0	320	0	30840
	Ramree	3370	0	1460	410	0	0	0	0	0	0	0	0	5440
	Sandoway	960	0	700	151	0	0	0	0	0	0	0	0	1614
Total		22530	0	10160	5084	0	0	0	0	0	0	320	0	38094
Grand Total		1677326	53746	335363	406905	3583	4435	2463	52111	2722	5757	25010	31340	2691791

C. S. BELLI,
Officiating Junior Secretary

FROM

THE OFFICIATING JUNIOR SECRETARY TO THE
BOARD OF REVENUE, LOWER PROVINCES,

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Dated Fort William, the 5th March 1858.

SIR,

I HAVE the honor, by direction of the Board of Revenue, to submit the usual Annual Report on the financial results of the Abkarry administration of the Lower Provinces, for the past Official year 1856-57, together with the following Statements, viz. :—

Land Revenue.
W. DAMPIER,
and
H. STAINFORTH, } Esquires.

No. 1.—Showing the Demands, Collections, Balances, Charges, and Net Revenue of all the Districts, as well as the percentage of charges to Collections, and the increase and decrease of Revenue for the year of report.

No. 2.—A Comparative Statement of the Demands, Collections, and Balances, with those of the preceding year.

No. 3.—A Memorandum showing the number of persons arrested, and convicted, and imprisoned for breach of the Excise Laws during the year of report.

No. 4.—An Abstract of the Settlement Estimates for the current year 1857-58.

2. The Chota Nagpore Division is omitted from Statements Nos. 1, 2, and 3, the Commissioner not having yet submitted his report. On its receipt the Board will submit a Supplementary Report regarding that Division.

3. PATNA DIVISION.—The Hal demand in the Districts of this Division, including Tirhoot, was Rupees 9,37,604, or Rupees 20,742 in excess of that of the preceding year, the increase being almost exclusively in the Patna and Behar Districts. The whole of the Bukya demand of Rupees 21,856 was realized, with the exception of Rupees 974 remitted in Behar. The net increase of revenue, as compared with 1855-56, is Rupees 26,638, of which Rupees 13,338 is owing to the increased collections in Patna and Behar, and Rupees 6,362 to reduced charges in the same Districts. The increase of Rupees 6,115 shown in Statement No. 1 in Shahabad is owing to the more punctual realization of the revenue for the year of report as compared with the previous year, the demand having been nearly the same in both years, while the balance at the close of 1856-57 was Rupees 2,114, against Rupees 7,614 in 1855-56.

4. BHAUGULPORE DIVISION.—The returns from the Bhaugulpore Division show a decrease of Rupees 8,082 in Bhaugulpore and Purneah, and an increase of Rupees 2,176 in Monghyr. The Board have already explained in Paragraph 4 of their Annual Abkarry Report for 1855-56, that the injury sustained by the Abkarry vendors during the Sonthal insurrection had

rendered it necessary to submit to a reduction in the jumma of the new farming settlement of the Bhaugulpore District. The decrease in the Purneah revenue is reported by the local authorities to be owing almost entirely to the failure of a great part of the crops.

5. Of the total demand Rupees 2,89,748 in this Division, Rupees 2,84,641 were realized, and Rupees 4,645 remitted.

6. The Commissioner mentions Deputy Collector Radhanauth Bose, of Purneah, as deserving great credit for the pains he takes in effecting settlements, and for his regularity of collection.

7. RAJSHAHYE DIVISION.—The returns from this Division are on the whole satisfactory. There is a trifling decrease of net revenue in Maldah owing, it is stated, to the prevalence of sickness, and the consequent mortality. The apparent decrease in Rajshahye is in consequence of the transfer of a number of shops from that District to Pubna, the large increase in which is partly due to the same cause. The increase of Rupees 2,208 in Rungpore is entirely in the sale proceeds of Opium, the consumption of which has been increasing during the last four years in this District, as will be seen from the memorandum in the margin.

1853-54 Maunds	120	33	0
1854-55 "	127	21	0
1855-56 "	138	38	0
1856-57 "	151	33	0

8. The whole of the demand in this Division, Rupees 1,37,801, was realized, with the exception of Rupees 711, remitted on account of non-effective demand, chiefly in Maldah.

9. All the Deputy Collectors who have had charge of the Abkarry in the several Districts of this Division are favorably mentioned by the Commissioner, and Messrs. Donough, of Rungpore, and Johnson, of Maldah, are specially commended. Both these Officers have been promoted to a higher grade since the date of the Commissioner's report.

10. DACCA DIVISION.—The results in this Division are satisfactory, there being a net increase of Rupees 10,440, and no balance outstanding, except a trifling one of Rupees 178 in Furreedpore, which was realized after the close of the year. The decrease in Furreedpore exhibited in Statement No. 1 is nominal, having been occasioned by the transfer of two divisions to Dacca, in which District a corresponding increase is shown.

11. CHITTAGONG DIVISION.—The returns from this Division show a net increase of revenue of Rupees 6,912 chiefly in the Opium Sale proceeds in Chittagong, and in the collections from Spirits and Drugs in Tipperah. The whole demand, Rupees 47,731, was realized within the year, except Rupees 30 remitted in Chittagong on account of non-effective demand.

12. The Deputy Collectors of the department at Chittagong and Bulloah, Mr. Sarson and Baboo Kistopersaud Surmah, are specially noticed by the Commissioner for their good services. Both have been recently promoted to a higher grade.

13. NUDDEA DIVISION.—The results in the Nuddea Division are satisfactory, though the net increase, Rupees 16,635, is small compared with that of the previous year, which was due in a great measure to the large collections of still head duty on Rum in Calcutta as explained in Paragraph 15 of the

Board's last Annual Report. The remissions in Calcutta, amounting to Rupees 5,843, are chiefly on account of shops closed by the Justices of the Peace and not allowed to be re-opened.

14. Baboo Kylas Chunder Dutt, who has the superintendence of the Abkarry in Calcutta and the Twenty-four-Pergunnahs, and Mr. Deputy Collector Caspersz, of Nuddea, are specially commended for their good management of the department.

15. BURDWAN DIVISION.—There is an increase of net revenue in all the Districts of this Division, amounting to Rupees 22,759, of which Rupees 10,379 belongs to Zillah Hooghly, where the Abkarry Mehal was ably managed by Mr. Deputy Collector Hampton, of whom the Commissioner says he cannot speak too highly. The increase in the other Districts, though not so large, is also satisfactory. The large balance of Rupees 3,650 remitted in Beerbhoom, accrued during the Sonthal rebellion, and was written off by order of Government. The whole of the Hal demand of the Division, Rupees 2,63,821, was realized within the year, except Rupees 229 remitted in Burdwan and Midnapore, on account of non-effective demand.

16. CUTTACK DIVISION.—The returns from this Division show a net increase of Rupees 6,120 in Cuttack and Balasore, and a decrease of Rupees 41 in Pooree. The increase is chiefly in proceeds of Opium sales in Balasore.

17. ASSAM.—The returns from this Division show a net increase in the revenue of Rupees 24,177, owing almost exclusively to increased sales of Abkarry Opium, consequent on the decrease in the indigenous Poppy crop.

18. DARJEELING.—The whole demand in Darjeeling, Rupees 3,152, exceeding that of the previous year by Rupees 358, was realized within the year.

19. ARRACAN.—In Arracan there is a net increase of Rupees 16,554, of which Rupees 14,149 is in the revenue of Akyab. The whole demand was collected within the year, except a balance of Rupees 1,075 in Akyab, which has since been realized.

20. Statement No. 1 shows, as the result of the year's administration in the Lower Provinces, except Chota Nagpore, a net increase of Rupees 1,33,524, of which Rupees 57,551 is owing to increased revenue from Spirits, Rupees 64,580 to increased sales of Opium, Rupees 2,234 to increased miscellaneous Collections, and the remainder, Rupees 9,159, to reduction of charges general.

21. Of the balance, Rupees 22,620, which was outstanding at the close of the year, Rupees 19,130 were realized during the 1st and 2nd Quarters of the current year, and Rupees 1,474 were remitted.

I have the honor to be,

SIR,

Your most obedient Servant,

W. GREY,

Officiating Junior Secretary.

No. 1.

STATEMENT showing the Akbarry Demand, Collections, Balances and Charges in the Districts of Bengal, for the year 1856-57.

DIVISIONS.	DISTRICTS.	DEMAND.		COLLECTIONS.				BALANCES.			CHARGES.		NET REVENUE.								
		Balance of previous year.	Hal.	Total.	Bukya.	Hal.	Miscellaneous.	Opium proceeds.	Total.	Remitted.	To be reported for remission.	Under realization.	General.	Cost of Opium in Rupees 5 per Maund.	Total.	Percentage of charges deducting the cost of collection after deducting from both sides.	1856-57.	1855-56.	Increase.	Decrease.	
PATNA.	Patna	100	239036	239136	100	235990	702	800	237592	1187	0	1359	3046	12005	445	12415	5	225147	216934	8213	0
	Behar	2313	239145	241458	1339	239133	160	195	240527	974	0	12	956	11114	107	1221	0	239606	228644	10962	0
	Sarun	11829	194787	206616	11829	178505	108	0	190142	0	0	16232	12282	672	0	672	0	185776	189123	3347	0
	Shahabad	7614	90532	98146	7614	88418	0	10	90312	0	0	2114	2114	0	5	5	0	9607	89592	6145	0
	Dinapore	0	44071	44071	0	44071	762	0	44832	0	0	0	0	3794	0	3794	7	41079	40901	178	0
	Tirhoot	6	130033	130033	0	130033	0	5	130035	0	0	0	0	0	2	2	0	130036	130033	3	0
BHARUGOLPORE.	Total	21856	937604	959460	208829	916150	1782	1010	930774	2161	0	20267	22423	17555	554	18139		921645	894997	26648	0
	Bhargulpore including Damudikola	0	93393	93393	0	93393	0	1364	91757	0	0	0	0	0	632	632	0	94075	98023	0	3948
	Monghyr	333	110430	110763	151	110430	0	396	110680	0	0	152	152	0	199	199	0	110781	108695	2176	0
	Purneah	2557	82735	85592	216	80451	472	16329	97468	4645	65	215	4925	12389	8165	26745	13	76733	80557	0	4134
	Total	3190	286558	289748	367	274274	472	18092	302305	4645	65	387	5107	12389	9046	21626		251579	257435	2176	8082
	Bograh	0	13423	13423	0	13423	184	23295	33002	0	0	0	0	0	673	10077	16730	23	20132	19058	1074	0
HAUSHAYE.	Dinapore	0	22714	22714	0	22714	231	15491	38456	0	0	0	0	5478	7745	13223	17	25293	22525	2768	0
	Mallah	135	40381	40516	0	39355	145	17322	57352	576	53	0	631	7463	7839	13407	15	41945	42058	0	0
	Purnah	0	15281	15281	0	15281	57	5695	21036	0	0	0	0	4410	2251	6848	24	14188	9336	4852	113
	Rajshayee	0	21656	21656	0	21656	295	6784	23645	0	0	0	0	8053	2870	10923	31	17722	19363	0	0
	Rungpore	27	24184	24211	0	24131	333	60863	91257	80	0	0	59	11009	33401	45310	20	45377	43769	2208	1871
	Total	192	137639	137801	9	137000	1195	135393	273678	636	55	0	711	43391	64870	108461		135217	156339	10862	1994
Dacca.	Backergunge	0	32222	32222	0	32222	300	24880	57412	0	0	0	0	6106	9775	15834	12	41523	38506	2992	0
	Dacca	0	54746	54746	0	54746	837	19494	75067	0	0	0	0	9768	8234	17942	13	57125	48593	8536	0
	Farruckpore	0	11144	11144	0	10866	10	2705	13984	0	0	178	178	2832	1062	3944	22	9737	15327	0	0
	Mymensing	0	5397	5397	0	58397	60	16771	75225	0	0	0	0	7713	7688	13401	11	39827	57787	2040	5790
	Sylhet	256	31094	31350	239	31094	172	16356	47558	0	0	0	0	7074	7196	14570	17	33238	20146	3142	0
	Cachar	0	1723	1723	0	1723	16	12996	13835	0	0	0	0	925	5544	6472	11	7363	7303	0	440
Total	Total	296	189326	189562	236	189148	1415	92282	23081	0	0	173	173	34411	39562	74213		208368	198428	16670	6230

CHITTAGONG	Chittagong	19974	0	19974	19974	0	19944	190	27890	48624	30	0	0	0	30	8273	9587	17860.21	4	4	30164	25754	4410	
	Tippurah	19164	0	19164	25	2254	0	25	2254	21443	0	0	0	0	0	3052	855	4537	17	12	16906	14683	2223	
	Budhoul	8598	0	8598	114	1068	0	114	1068	9773	0	0	0	0	0	8460	391	3351	36	14	5922	5643	279	
	Total	47731	0	47731	329	31210	0	329	31210	79240	30	0	0	0	0	30	15385	10868	26248	0	0	52992	46080	6912
NUPDEA	Nuddea	28397	0	28397	266	12531	0	266	12531	41194	0	0	0	0	0	5257	4004	9561	14	5	31833	27957	3376	
	Jessore	19773	0	19773	86	10654	0	86	10654	30513	0	0	0	0	0	4361	3906	8267	16	3	22246	20883	1363	
	Moorshedabad	101737	0	101737	165	27517	0	165	27517	127703	1629	0	90	1719	9394	10810	20204	8	2	3	107499	103357	4142	
	24-Pergunnahs	227656	0	227656	637	94440	0	637	94440	375565	317	0	0	0	0	317	18023	32120	50143	6	1	277213	273152	4061
CALCUTTA	Calcutta	403519	0	403519	40	87052	0	40	87052	48765	5843	0	0	0	0	5843	24590	29224	54514	5	6	432254	423561	3693
	Total	783082	0	783082	7137	231194	0	7137	231194	1013834	7759	0	0	0	0	7579	61635	81364	142959	0	0	870545	853910	16035
BANDWAN	Bancoorah	27588	0	27588	54	3150	0	54	3150	39792	0	0	0	0	0	5937	1237	7174	20	14	23618	22167	1451	
	Beerbhoom	53134	0	53134	153	5676	0	153	5676	59836	3349	0	179	2525	9207	2112	12109	17	3	6	47227	44294	3433	
	Burdwan	66671	0	66671	322	12325	0	322	12325	99212	106	0	0	106	14000	4519	15519	13	4	1	60693	57362	8331	
	Houghly	85402	0	85402	1109	42908	0	1109	42908	128710	0	0	0	0	0	17182	14509	31591	13	0	97013	86640	16379	
MIDNAPORE	Midnapore	30166	0	30166	20	48959	0	20	48959	75722	123	0	0	0	0	123	8052	16726	24808	13	0	53914	49743	4155
	Total	267961	0	267961	1631	111718	0	1631	111718	377272	3875	0	179	4057	53198	39103	94301	0	0	0	283971	260212	22759	
CUTTACK	Cuttack	20230	0	20230	14	19939	0	14	19939	46847	167	0	110	277	4150	8041	12161	10	11	1	34656	32972	1854	
	Poore	10517	0	10517	1005	7920	0	1005	7920	19755	40	0	81	74	2794	5723	5517	16	6	4	14241	14282	1854	
	Balasore	5596	0	5596	0	48120	0	0	48120	52716	0	0	0	0	0	2330	16541	15571	6	3	84345	30409	4436	
	Total	36359	0	36359	14	30278	0	14	30278	120321	207	0	144	351	9274	27305	36579	0	0	0	83742	77663	6120	
ASSAM	Goalparah	4902	0	4902	0	64910	0	0	64910	69512	0	0	0	0	0	120	35700	35200	0	5	33092	27974	5718	
	Kamrup	2545	0	2545	0	17150	0	0	17150	19626	0	0	169	163	432	9432	9564	4	3	9	9762	9427	3335	
	Luckimipore	0	0	0	0	47600	0	0	47600	47600	0	0	0	0	0	0	26180	26180	0	0	21420	9549	11871	
	Darrung	339	0	339	0	7920	0	0	7920	5279	0	0	0	0	0	0	4756	4356	0	0	3903	3827	76	
NAGALAND	Nowzong	0	0	0	0	12260	0	0	12260	12260	0	0	0	0	0	0	6743	6743	0	0	5517	2016	3001	
	Seebagar	0	0	0	0	30010	0	0	30010	30010	0	0	0	0	0	40	16506	16506	0	0	13464	13758	0	
	Total	7167	0	7167	0	17850	0	0	17850	157207	0	0	165	169	592	93917	99509	0	0	0	87753	63581	24501	
	Superintendency	3152	0	3152	0	3152	0	0	3152	3152	0	0	0	0	0	0	0	0	0	0	3152	2794	358	
ARUNACHAL PRADESH	Akyah	32312	0	32312	50	42912	0	50	42912	74199	0	0	1075	1075	0	0	14751	14751	0	0	59448	45299	14149	
	Ramree	4996	0	4996	50	6816	0	50	6816	11850	0	0	0	0	0	0	2343	2343	0	0	9513	8388	1125	
	Sandway	1814	0	1814	38	5243	0	38	5243	7100	0	0	0	0	0	0	1804	1804	0	0	5296	4016	1280	
	Total	39116	0	39116	138	54975	0	138	54975	93155	0	0	1075	1075	0	0	15398	18898	0	0	74257	57703	16554	
GRAND TOTAL	GRAND TOTAL	2731755	0	2731755	30081	2731755	0	30081	2731755	3673673	19369	121	22499	41960	256241	390722	640963	7	9	11	3032716	2899192	150185	16661

COMPARATIVE STATEMENT of Alkarry Demands, Collections and Balances.

DIVISIONS.	DISTRICTS.	1855-56.										1856-57.									
		DEMANDS.					COLLECTIONS.					DEMANDS.					COLLECTIONS.				
		Bukya	Hal.	Total.	Spirits and Drings	Opium.	Miscellaneous.	Balances.	Bukya.	Hal.	Total.	Spirits and Drings	Opium.	Miscellaneous.	Total.	Balances.					
PATNA	Patna	188	29452	29640	21000	730	1345	22170	2135	159	23636	23136	500	702	24338	3046					
	Behar	7029	22767	23496	22235	402	124	22639	2160	2313	24952	24145	195	160	24337	986					
	Saran	6749	14757	201536	187507	0	167	189574	17829	11829	194787	200616	0	168	191412	1282					
	Shahabad	7203	90635	97613	89800	5	0	89805	7729	7514	90532	98146	10	0	90042	2114					
	Dinapore	0	44071	44071	44071	0	529	44071	0	0	44071	44071	0	0	44071	0					
	Tirhoot	26	13003	13003	13003	0	0	13003	0	0	13001	13001	5	32	13003	0					
	Total	23411	910822	949273	916207	1157	2165	918509	24006	21556	937572	959425	1010	1764	939774	23428					
BHAGALPORE.	Bhagalpore	0	15580	105330	97495	1386	0	98876	11057	0	99933	93393	1364	0	94737	0					
	Monghyr	487	102299	102786	102440	311	0	102750	334	333	110430	110763	399	0	110950	132					
	Purneah	308	86751	87149	86072	15191	253	99366	3227	2857	102735	85392	16329	472	97463	4925					
		Total	851	303630	301511	289964	16385	253	307092	14647	3190	280553	259745	13992	472	303205	5107				
	Bograh	0	1275	1285	1285	2152	188	3465	0	0	13423	13423	23295	184	36902	0					
RAJSHAHYE.	Duagapore	0	22742	22742	22742	13026	34	36705	0	0	22714	22714	15491	251	38456	0					
	Mallah	74	40425	40502	40283	17052	34	57419	219	135	40841	40316	17322	145	57352	631					
	Purnah	0	11174	11174	11174	4255	182	15613	0	0	15231	15281	5628	57	21036	0					
	Rajshahye	134	233850	235200	234906	9421	207	30121	21	0	21636	21636	6784	205	28643	0					
	Bungpore	0	24538	24538	24496	61138	742	86378	99	27	24184	24211	66593	333	91257	80					
	Total	208	135193	137401	135065	12407	1414	260839	333	192	137639	137801	135393	1195	278678	711					

Dacca	Backergunge	31059	31059	31059	22150	307	58886	0	0	32222	32222	24890	300	57412	0
	Dacca	45347	45347	45347	19760	806	65013	0	0	54746	54746	19104	887	75067	0
	Furzedpore	18009	18009	18009	3293	77	21322	0	0	11144	11144	10906	2705	13681	178
	Mymensing	57177	57177	57177	15919	287	72482	0	0	38297	38297	16771	60	75228	0
	Sylhet	25036	25036	25036	12212	510	42496	426	236	31034	31036	16356	172	47856	0
	Cachar	1634	1634	1634	13212	57	11850	0	0	1723	1723	12096	16	13385	0
	Total	1480	1480	1480	182703	1753	270599	436	236	189326	189384	92282	1415	289081	178
CHITTAGONG	Chittagong	107924	107924	107924	26137	135	41129	56	0	19272	19272	27890	190	48024	80
	Tipperah	17329	17329	17329	1903	16	19245	27	0	19164	19164	2254	25	21413	0
	Bulloah	8473	8473	8473	925	39	9402	0	0	5896	5893	1069	114	9773	0
	Total	37	37	37	45174	233	65719	73	0	47531	47731	31210	329	79346	80
NODDEA	Noddea	27929	27929	27929	11682	65	29679	0	0	28337	28337	12531	296	4113	0
	Jessore	19782	19782	19782	9559	48	29895	0	0	19773	19773	10634	86	36818	0
	Moorshebad	101076	101076	101076	2722	473	124177	3691	0	101337	101737	100015	168	127703	1719
	24-Perunnaha	22957	22957	22957	32399	0	32114	342	0	227638	227636	22739	6577	327356	317
	Calcutta	403116	403116	403116	31899	135	482119	4055	0	40531	405619	37052	40	486768	5843
	Total	750376	750376	750376	778479	1847	997484	7199	0	752082	752082	231194	7137	1018534	7879
BORDWAN	Bancoorah	26380	26380	26380	2814	192	26086	0	0	27588	27588	3150	54	30792	0
	Berhoom	55489	55489	55489	5110	472	56937	4963	414	54490	55374	5376	155	59836	3829
	Burdwan	62617	62617	62617	11799	577	74808	96	0	66671	69671	12625	322	79212	106
	Hoozhly	29229	29229	29229	35994	628	116785	0	0	84092	85492	42908	1100	127710	0
	Midnapore	28371	28371	28371	45418	19	75885	0	0	34166	39166	43659	26	78722	123
	Total	206	206	206	247280	1895	306214	5729	414	294257	295401	111718	1651	377272	4057
CUTTACK	Cuttack	18290	18290	18290	22166	4397	44975	515	80	20150	20280	29392	3502	40847	277
	Pooree	10322	10322	10322	7904	1773	19703	297	4	10513	10813	7926	1095	19758	74
	Belasore	451	451	451	42286	8	47252	3	0	5596	5596	48129	0	53716	0
	Total	872	872	872	33381	6392	111933	815	84	36559	36743	79432	4507	120321	351

No. 2.—(Concluded.)

		1855-56.										1856-57.									
DIVISIONS.	DISTRICTS.	DEMANDS					COLLECTIONS.					DEMANDS.					COLLECTIONS.				
		Bukya.	Hul.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	Bukya.	Hul.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.				
ASSAM	Goalparah	0	4026	4026	4026	53450	16	57492	0	0	0	4602	4602	4602	0	4602	0	69512	0	69512	169
	Kamroon	231	2026	2257	1838	11130	12	12485	419	419	0	2226	2226	2226	0	2226	0	19626	0	19626	0
	Luckimpore	0	0	0	0	21220	0	21220	0	0	0	0	0	0	0	0	47600	0	47600	0	
	Durrung	96	257	353	353	7630	0	8623	0	0	0	839	839	839	0	839	0	8259	0	8259	0
	Nowgong	0	0	0	0	4150	0	4150	0	0	0	0	0	0	0	0	12260	0	12260	0	
	Sechsagar	6	0	6	0	2004	0	2004	0	0	0	0	0	0	0	0	30010	0	30010	0	30010	0
	Total	327	649	687	6251	12850	28	134835	419	419	0	7167	7167	7167	0	7167	0	187267	0	187267	169
DARJEELING	Superintendency	0	2794	2794	2794	0	0	2794	0	0	0	3152	3152	3152	0	3152	0	3152	0	3152	0
ARRACAN	Akrab	0	24280	24280	24261	3123	542	56035	28	0	0	32312	32312	32312	0	32312	50	74199	1075	74199	1075
	Ramree	0	5427	5427	5427	4512	0	9939	0	0	0	4930	4930	4930	0	4930	50	11856	0	11856	0
	Sandoway	0	919	919	919	4608	73	5600	0	0	0	1814	1814	1814	0	1814	38	7100	0	7100	0
	Total	0	30635	30635	30607	40352	615	71574	28	0	0	39116	39116	39116	0	39116	138	93155	1075	93155	1075
GRAND TOTAL		27422	2483219	2715641	200200	17662	10455	3465855	53336	30037	2731755	2761842	2719856	935157	18666	3673679	41986				

No. 3.

STATEMENT showing the number of persons arrested, convicted and imprisoned under the Excise Laws during 1856-57.

DISTRICTS.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of fines imposed.	Amount of fines realized.
Patna	Information not received from these Districts.				
Behar... ..					
Surun					
Shahabad					
Dinapore					
Tirhoot					
Bhaugulpore... ..					
Monghyr	Not stated	Not stated	3	Not stated	Not stated
Purneah			Not stated	Ditto	Ditto
Dinageporo	9	7	Not stated	Ditto	Ditto
Rungpore	5	3	Ditto	20	20
Bogra	11	9	7	71	71
Maldah... ..	12	7	3	350	149
Rajshahye... ..	22	5	2	29	14
Pubna	0	0	0	0	0
Mymensing	4	2	2	0	0
Sylhet	20	14	Not stated	Not stated	49
Cachar	0	0	0	0	0
Dacca	17	6	Not stated	Not stated	40
Furreedpore	0	0	0	0	0
Backergunge... ..	2	2	Not stated	Not stated	8
Chittagong	22	16	Ditto	150	90
Bullooah	1	1	0	50	50
Tipperah	0	0	0	0	0
Jessore	7	5	1	53	53
Nuddea	3	1	0	10	10
Moorshedabad	71	28	4	410	69
24-Pergunnahs	143	98	38	12506	637
Calcutta	57	47	11	3326	2896
Beerbhoom	110	81	4	201	91
Burdwan	65	41	4	26	0
Bancoorah... ..	13	8	3	46	4
Hooghly	92	51	27	7877	147
Midnapore	21	17	4	149	64
Balasore	10	5	2	180	80
Cuttack	72	38	0	74	74
Pooree	36	14	7	31	31
Akyab	9	5	4	200	50
Rainree	6	6	0	50	50
Sandoway	3	3	0	37	37

No. 4.

ABSTRACT of Abkarry Revenue Settlement Estimates for the Year 1857-58.

Divisions.	Districts.	Country Spirits.	Paleuwy.	Taxes.	Cumja.	Sidhee.	Churnas.	Blang.	Malloom.	Mudlat.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
PATNA	Patna	180525	0	37-02	11401	0	0	0	0	304	0	120	0	230152
	Behar	160301	0	03-02	9071	0	0	0	0	144	0	160	0	230301
	Sarun	143205	0	32-02	10150	0	0	0	0	0	0	0	0	191807
	Shahabad	75633	0	13-08	9000	0	0	1500	500	300	0	0	0	100001
	Dinapore	36236	0	10-23	0	0	0	0	0	0	0	144	0	40333
	Tirhoot	38613	0	00-00	16794	0	0	0	223	0	0	32	0	130033
Total		609996	0	217-197	39416	0	0	1500	723	745	0	456	0	940027
BHAUGULPORE	Bhaugulpore	102500	0	0	0	0	0	0	0	0	0	32	0	102332
	Monghyr	69561	0	30-65	9478	0	0	313	58	301	0	0	0	110366
	Purneah	38730	0	4-07	21065	0	0	0	0	5029	0	144	0	79835
	Total	210791	0	35-22	40543	0	0	313	58	330	0	176	0	292733
RAJSHAHEE	Bogra	3050	46	0	9127	0	0	0	0	958	0	0	0	14121
	Dinapore	7103	131	12-04	10037	0	0	11	17	450	0	60	0	23213
	Maldah	20634	177	33-13	9268	0	0	0	0	6001	0	0	0	40596
	Pabna	4443	168	34	11366	0	40	17	6	969	0	0	0	10983
	Rajshahye	9334	91	30-2	8925	11	23	0	23	3131	0	90	152	22148
	Rungpore	8278	0	0	15649	0	0	0	0	319	0	0	0	24296
Total		54134	553	49-43	64672	11	63	28	46	1638	0	156	152	141326

DACCA	{ Backergunge Dacca Furzedjore Mymensing Sylhet Cachar	5732	6	63	23335	0	11	0	0	319	91	464	3924	33839
		26749	123	315	35067	183	183	0	91	3013	3028	672	730	67144
		4157	0	0	5765	0	0	0	0	342	0	0	0	10204
		15021	0	0	43054	0	0	0	11	1009	542	96	1400	65683
		5503	861	4	27871	0	0	0	6	2350	102	98	365	37201
		148	0	0	1349	0	0	0	0	114	0	0	0	1631
	Total	51960	951	454	140291	183	194	0	108	10047	3764	1328	6479	215792
CHITTAGONG	{ Chittagong Tangra Bullooah	6676	0	478	10398	0	0	0	0	787	51	96	2594	21280
		5264	0	6	14994	0	0	0	11	120	34	48	365	20842
		2624	0	0	6433	0	0	6	0	0	0	0	0	9063
		14564	0	484	32025	0	0	0	11	907	85	144	2959	51185
NUDDA	{ Nudda Jossore Moorshebad 24 Pergunnas Calcutta	19795	519	764	9992	74	183	0	6	707	0	96	0	32136
		13725	0	245	6881	6	34	0	6	433	0	48	106	21580
		59153	11754	5372	22322	274	0	0	40	4756	0	336	0	98413
		166195	0	26548	29348	1084	1414	0	57	5612	0	1761	10796	242488
		189116	0	12319	24275	1277	2156	0	958	4492	2112	21294	9792	268199
		441980	12272	43248	92910	2715	3757	0	1073	16590	2112	23448	29088	662746
BURDWAN	{ Bardhaman Burdwan Hooghly Midnapore	11813	14771	116	2241	6	0	0	0	51	0	96	0	29794
		Farmed from 1st May 1857 for 5 years												
		28921	26417	3842	7387	125	154	0	11	254	0	288	1871	36100
		64770	6	480	11298	292	553	0	11	482	23	720	4015	60270
		18168	0	1401	10144	80	28	0	29	128	0	144	91	91439
	Total	123672	11194	10258	31670	473	736	0	45	6155	23	1248	5977	31347
CUTTACK	{ Cuttack Pooree Balasore	9377	0	7000	6074	26	0	0	14	856	0	272	146	23765
		4436	0	2808	2908	14	0	0	46	170	0	0	0	10618
		2053	0	764	2717	0	2	0	2	102	10	0	0	6559
		18866	0	10692	11756	126	2	0	62	1928	19	272	146	40942
CHOTA NAGPORE	{ Hazareebagh Lohardugga Maunbhoon Singhbhoon	49278	0	2308	2295	0	0	74	0	137	0	0	0	51002
		46717	0	356	3394	0	0	583	0	110	0	0	0	51600
		22328	0	163	4163	32	6	0	0	90	0	0	0	26785
		35780	0	0	5069	0	0	0	0	0	0	0	0	4144
		118901	0	2827	10408	32	6	957	0	346	0	0	0	133531

No. 4.—(Concluded.)

DIVISIONS.	DISTRICTS.	Country Spirits.	Purchase.	Tare.	Ganja.	Siddhee.	(Hyrus.	Lang.	Majom.	Muddut.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
ASSAM	...	1186	0	0	3804	0	0	0	9	453	0	0	0	5455
	Gualiarah	0	0	0	1611	0	0	0	0	312	0	0	700	2623
	Kamreep	349	0	0	124	0	0	0	0	0	0	0	0	473
	Durring	0	0	0	0	0	0	0	0	0	0	0	0	0
	Luckimpore	0	0	0	0	0	0	0	0	0	0	0	0	0
DARJEELING	...	0	0	0	0	0	0	0	0	0	0	0	0	0
	Nowgong	0	0	0	0	0	0	0	0	0	0	0	0	0
	Seesagur	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1535	0	0	5539	0	0	0	9	768	0	0	700	8551
	Superintendency...	2496	0	0	964	0	0	0	0	36	0	32	0	3528
ARRACAN	...	16100	0	9200	6400	0	0	0	0	0	0	354	0	32084
	Akyab	5245	0	1052	202	0	0	0	0	0	0	0	0	6529
	Ramree	1605	0	601	45	0	0	0	0	0	0	0	0	2251
	Sandoway	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	22050	0	10883	6647	0	0	0	0	0	0	384	0	40864
GRAND TOTAL													...	2797875

W. GREY,
Officiating Junior Secretary.

S U P P L E M E N T.

No. 101.

FROM

THE SECRETARY TO THE BOARD OF REVENUE,
LOWER PROVINCES,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL,
REVENUE DEPARTMENT,

Dated Fort William, the 19th March 1858.

SIR,

WITH reference to para. 2 of the Board's letter, No. 85, dated the 5th instant, reporting on the Abkarry Administration of the Lower Provinces for 1855-57, I am directed to submit the accompanying Statements, Nos. 1 and 2, relating to the Abkarry Revenue of the Districts of the Chota Nagpore Division.

W. DAMPIER, }
and }
H. STAINFORTH, } Esquires.

2. The delay in the submission of the Commissioner's Report was occasioned by the destruction, during the recent disturbances, of some of the records of the Lohardugga District, and the consequent necessity of applying to the Accountant for the information required to be embodied in the Collector's Returns.

3. The results shown in the Statements are satisfactory. The whole of the Hal demand of the three Districts, Rupees 1,29,622, was realized within the year, except Rupees 1,090 in Hazareebaugh and Lohardugga. The decrease of Rupees 1,144 in the net revenue of Hazareebaugh is owing to the small amount of Bukya Collections during the year of report, as compared with the previous year. Of the heavy balances in this District and Lohardugga, Rupees 23,510 were, after a full investigation, written off as irrecoverable under the orders of Government in August last. The Hal revenue of all the Districts has been steadily increasing for the last four years, as will be seen from the memorandum on the margin.

	1853-54.	1854-55.	1855-56.	1856-57.
Hazareebaugh ...	25775	28171	43787	48039
Lohardugga ...	36561	40155	43307	45069
Maunbhoom ...	22644	21119	23023	25621

4. The revenue in Hazareebaugh, it will be observed, has been nearly doubled. This result is owing to the introduction of the direct system, and

to the excellent administration of the Deputy Collector, Baboo Kalidoss Paulit, who was placed in charge of the District in 1854, and who has been highly commended by the present and former Commissioners for his ability, industry and zeal. The Board take this opportunity of bringing his services prominently to the notice of Government.

5. Captain W. H. Oakes and Captain J. S. Davies, the Assistant Commissioners, who had charge of the Bohardugga District during the year, are also favorably mentioned by the Officiating Commissioner for their creditable management of the Abkarry Mehal.

I have the honor to be,

SIR,

Your most obedient Servant,

Secretary.

No. 1.

STATEMENT showing the Akbarry Demands, Collections, Balances, and Charges in the Districts of the Chota Nagpore Division, for the Year 1856-57.

DIVISIONS.	DISTRICTS.	DEMANDS.			COLLECTIONS.			BALANCES.			CHARGES.			NET REVENUE.		Increase.	Decrease.			
		Balance of previous years.	Total.	Bukya.	Total.	Miscellaneous.	Opium Sale Proceeds.	Total.	Remitted.	To be reported for remission.	Under realization.	Total.	General.	Cost of Opium at Rupees 5-8 per seer.	Total.			1856-57.	1855-56.	
CHOTA NAGPORE.	Hazareebaugh	26213	49038	75251	2876	48839	10	468	52193	0	2006	3468	23536	5704	215	5779	10 11 3	46414	47558	0 11 14
	Lohardugga	4382	4596	50342	804	45066	0	880	46733	5	3442	1022	1169	2220	440	2660	4 12 3	44093	42003	2090 0
	Mambbhoon	0	25621	25624	0	25624	88	1736	27445	0	0	0	0	6600	682	7342	24 14 0	20106	17504	2602 0
		30595	120622	151217	3680	119532	98	3084	126304	5	23510	4490	28005	14444	1337	15781	0 0 0	110613	107065	4692 11 14

R E P O R T

ON THE

F I N A N C I A L R E S U L T S

OF THE

A B K A R R Y A D M I N I S T R A T I O N

OF THE

N o w e r P r o v i n c e s ,

FOR THE YEAR 1857-58.

Calcutta:

JOHN GRAY, "BENGAL HURKARU" PRESS.

1859.

No. 41.

FROM

THE JUNIOR SECRETARY TO THE BOARD OF REVENUE,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Dated Fort William, the 24th January 1859.

SIR,

I HAVE the honor, by direction of the Board of Revenue, to submit

Land Revenue.
W. DAMPIER,
and
H. STAINFORTH,
}
Esquires.
their Report on the Financial results of the Abkarry administration of the Lower Provinces, for the year 1857-58, together with the following Statements, *viz.* :—

No. 1.—Statement of Demands, Collections, Balances, Charges, and Net Revenue of all the Districts, showing also the percentage of Charges to Collections, and the increase and decrease of Revenue for the year of report.

No. 2.—Comparative Statement of Demands, Collections and Balances, with those of the preceding year.

No. 3.—Memorandum showing the number of persons arrested, convicted and imprisoned for breach of the Excise Laws during the year.

No. 4.—An Abstract of the Settlement Estimates for the year 1858-59.

2. PATNA DIVISION.—The returns from the Patna Division show a large falling off in the revenue of every District except Tirhoot, the aggregate amount being Rupees 79,878. Deducting from this the trifling increase of Rupees 1,964 in Dinapore, there remains Rupees 77,914 as the net decrease in the Division. The balance outstanding at the close of the year was Rupees 71,057; but the greater part has since been realized. The falling off is attributable to the disturbed state of the country, and the consequent dearness of the necessaries of life, and also to the dearness of the materials from which spirit is manufactured. In the opinion of the Board, the decrease is less than might have been expected. The net revenue of the Division for the year of report, Rupees 8,43,721, though comparing unfavorably with the two preceding years, is only Rupees 5,379 less than that of 1854-55, and is Rupees 13,374 in excess of that of 1853-54.

1853-54 ...	Rupees	8,30,346
1854-55 ...	"	8,49,100
1855-56 ...	"	8,94,997
1856-57 ...	"	9,21,635
1857-58 ...	"	8,43,721

3. **BHATGULPORE DIVISION.**—The results of the management in this Division are, on the whole, satisfactory. The demand on account of spirits and drugs (except Opium) amounted to Rupees 3,01,021, the collections to Rupees 2,98,484, leaving a balance of Rupees 2,537, of which Rupees 1,845 were remitted in Purneah on account of non-effective demand.

4. **RAJSHAHYE DIVISION.**—There is an increase of net revenue in the Rajshahye Division to the amount of Rupees 20,214, owing chiefly to increased sales of Abkarry Opium, particularly in Rungpore, where the increased demand for the drug is attributed to Mr. Deputy Collector Donough's successful efforts to suppress smuggling from Cooch Behar. The whole of the demand, Rupees 1,41,000, was realized within the year of report, except Rupees 782 in Maldah, and Rupees 269 in Rungpore.

5. The Deputy Collectors of Rungpore, Bograh, Pubna and Rajshahye, Mr. T. A. Donough and Baboos Soorjee Coomar Mookerjee, Dwarkanath Banerjee and Mothoornath Banerjee, are favorably noticed by the Commissioner, particularly the last-named Officer, whose supervision of the Ganjah cultivation reflects great credit on him.

6. From his report on the Ganjah cultivation for the years 1856-57

Year.	Extent of Land cultivated.	Number of Cultivators.	Quantity of Ganjah produced.	Average per Bigah.	
	Bigahs.		Mds.	Mds.	Srs.
1853-54	2,623	2,416	37,810	14	22
1854-55	2,210	1,501	15,472	7	11
1855-56	2,498	1,700	20,847	8	11
1856-57	2,244	2,034	20,587	9	6
1857-58	2,603	2,179	23,107	8	35

and 1857-58, it appears that the working of the Rules introduced in 1854 continues to be satisfactory. The memorandum on the margin shows that the cultivation is increasing. The extent of land cultivated during 1857-58 was nearly equal to that of 1853-54, the year preceding the introduction of the Rules, though the quantity of Ganjah produced still falls short considerably of the produce of that year.

The quantity of Ganjah available for the current year's consumption was, at its commencement, Maunds 25,015, which is considered sufficient.

7. **DACCA DIVISION.**—The results in the Dacca Division are satisfactory, there being a net increase of Rupees 27,598, and the whole of the demand, Rupees 2,06,199, having been realized within the year of report, except Rupees 1,218 in Sylhet, which was collected soon after its close.

8. The revenue of this Division has been steadily increasing, as will be seen from the memorandum on the margin, since 1852, in which year the management of the Abkarry Mehals was transferred to the Collectors. The net revenue of 1857-58 exceeds that of 1851-52 by Rupees 81,805, of which Rupees 32,666 is owing to reduction of charges consequent on the abolition of the Dacca Abkarry Commissionership, and the remainder to increased collections.

1851-52	... Rupees	1,54,661
1852-53	.. ..	1,71,412
1853-54	... ..	1,78,008
1854-55	... ..	1,87,271
1855-56	... ..	1,98,428
1856-57	... ..	2,03,868
1857-58	... ..	2,36,466

9. CHITTAGONG DIVISION.—The Abkarry collections of this Division also have increased considerably during the last seven years, and the net revenue of 1857-58, Rupees 55,197, exceeds that of 1851-52 by Rupees 25,215. The whole of the effective demand for the year of report, Rupees 50,929, was realized within the year.

10. The Deputy Collectors of the department at Chittagong, Tipperah and Bullooah, Messrs. Sarson, Little and Maltby, are all mentioned with commendation by the Commissioner.

11. NUDDEA DIVISION.—The returns from the Nuddea Division show an increase of Rupees 64,237 in the net revenue of Calcutta, Twenty-four Pergunnahs, Nuddea and Jessore, of which Rupees 60,151 belongs to the first two Districts. In Moorshedabad there is a decrease of Rupees 7,410 attributable to the scarcity and high price of molasses, which obliged many of the vendors at the Sudder Station to close their shops. The remissions in Calcutta and Twenty-four Pergunnahs, amounting to Rupees 12,408, were chiefly occasioned by the early closing of liquor shops.

12. Baboo Koylas Chunder Dutt continues to deserve the high reputation which he has always borne. Nothing can be more efficient, the Commissioner remarks, than his management of the important branch of the revenue entrusted, amounting for his two Districts to Rupees 8,84,823. Deputy Collector Gobind Persad Sein, of Moorshedabad, is also commended for his management of the Abkarry Mehal of that District, which, the Commissioner observes, does him credit notwithstanding the falling-off.

13. BURDWAN DIVISION.—There has been an increase of net revenue in all the Districts of this Division (except Beerbhoom) amounting to Rupees 26,366, more than half of which belongs to Hooghly. In Beerbhoom it was found expedient, after the Sonthal insurrection, to let the Abkarry Mehal in farm, and a lease was accordingly granted for five years, from the 1st May 1857, at a jumma of Rupees 36,100 exclusive of the Opium sale proceeds, hence the decrease of Rupees 9,424 in the net revenue of this District as compared with the previous year.

14. The whole demand, Rupees 2,57,120, was realized within the year except Rupees 357, of which Rupees 133 was remitted in Burdwan on account of non-effective demand. The balance of Rupees 165 in Beerbhoom is an old Bukya balance realizable by instalments. The ratio of charges to collections has been considerably reduced in every District.

15. The Deputy Collectors of the Department especially commended in the Commissioner's Report are Mr. Hampton, of Hooghly, whose high reputation has been fully sustained by his management during the year of report, and Baboo Kumalakunt Bysack, of Midnapore. The latter, though

new to his business, has given full satisfaction to the Collector, particularly in the settlement effected by him for the current year, under very unfavorable circumstances.

16. **CUTTACK DIVISION.**—There is a net increase in all the Districts of this Division also, the aggregate amount being Rupees 9,925. In Cuttack the increase is in the revenue from spirits, and is owing to the presence of Madras Troops at the Station. In Balasore it arises chiefly from increased sales of Opium. The total collections, including Opium proceeds, amount to Rupees 1,33,059.

17. **ASSAM.**—The falling-off of Rupees 9,821 in the net revenue of Assam is owing to decreased sales of Opium in Goalparah, Luckimpore and Seeksagur. There is an increase of Rupees 1,303 in the collections from spirits.

18. **CHOTA NAGPORE.**—There is a net increase in this Division of Rupees 2,871 which, with reference to the disturbed state of the country during a part of the year, the Board consider satisfactory. The decrease of Rupees 1,164 in Hazareebagh is apparent only, being caused by diminished Bukya collections. The Hal collections exceed those of the previous year by Rupees 2,053.

19. **DARJEELING.**—The whole demand in Darjeeling, Rupees 3,544, exceeding that of 1856-57 by Rupees 392, was realized within the year.

20. **ARRACAN.**—There is a net increase in this Province of Rupees 16,593, of which Rupees 12,161 belong to Akyab. The whole demand was collected within the year. The year's collections, including Opium sale proceeds, amount to Rupees 1,14,615.

21. The Statement No. 1, submitted herewith, shows a net increase of Rupees 79,670 in the Abkarry revenue of the Lower Provinces as the result of the year's administration. Of the large balance of Rupees 81,218 outstanding at its close, Rupees 52,340 were realized during the 1st and 2nd quarters of the current year, and Rupees 8,878 remitted.

I have the honor to be,

SIR,

Your most obedient Servant,

EDWARD LUSHINGTON,

Junior Secretary.

No. 1.

STATEMENT showing the Abkarry Demands, Collections, Balances and Charges in the Districts of Bengal, for the year 1857-58.

DIVISIONS.	Districts.	DEMANDS.			COLLECTIONS.			BALANCES.			CHARGES.			NET REVENUE.		Increase.	Decrease.				
		Balance of pre-vious year.	Hal.	Total.	Bukya.	Hal.	Miscellaneous.	Opium Sale pro-cure.	Total.	Remitted.	To be reported for remission.	Under realiza-tion.	Total.	General.	Cost of (Opium) at Rs 5-8 per Sac.			Total.	Per centage of charges to collection after de-ducting the cost of Opium from both sides.	1857-58.	1856-57.
PATNA.	Patna.....	1859	217491	219356	1689	213947	1192	680	217458	1855	0	1859	3714	13208	346	13554	6	203904	225147	0	21243
	Behar.....	0	239337	239337	0	239337	0	150	231137	24	0	8326	8350	746	82	825	0	230309	239606	0	9997
	Sarun.....	16282	154571	200853	16232	163101	80	0	179463	0	0	21470	21470	1913	0	1913	1	177550	189770	0	12220
	Shahabad.....	2114	100205	102319	2114	56917	0	10	58941	3956	0	39432	43386	0	5	5	0	55936	96037	0	37101
	Dinapore.....	0	46505	46505	0	46505	357	0	46362	0	0	0	0	3859	0	3859	8	43003	41039	1964	0
BHAUGPUR.	Tirhoot.....	0	136001	136001	0	136001	16	6	136023	0	0	0	0	0	4	4	0	130019	130036	0	17
	Total	20255	918110	933365	20085	841358	1645	796	863884	5355	0	71087	76922	19726	437	20163		843721	921635	1964	79878
	Bhaugpore, in-cluding Damun-i-koh.....	0	108168	108168	0	108168	0	1243	109411	0	0	0	0	0	621	621	0	103790	94075	14715	0
	Monghyr.....	182	110332	110564	150	110332	0	370	110902	0	32	32	32	0	185	185	0	110717	110781	0	64
	Purneah.....	734	81555	82259	125	79659	602	16948	97334	1845	493	167	2505	12962	8474	21456	12	75575	76723	0	845
RAJSHAHYE.	Total	916	300105	301021	275	293209	602	13561	317647	1345	493	199	2537	12932	9280	22262		295355	231579	14715	909
	Bograh.....	0	14139	14139	0	14139	285	26308	41232	0	0	0	0	6638	19287	13925	22	22307	20152	2155	0
	Dinapore.....	0	22358	22358	0	22358	44	17595	40458	0	0	0	0	6053	8793	14876	19	25612	25233	379	0
	Malda.....	55	40356	40411	0	39329	78	17436	57143	677	105	0	782	7705	7992	15897	15	41446	41945	0	499
	Purneah.....	0	16984	16984	0	16984	65	6790	23339	0	0	0	0	3081	2867	5748	14	18091	14168	3903	0
RAJSHAHYE.	Rajshahye.....	0	22157	22157	0	22157	268	7839	30284	0	0	0	0	7973	3325	11298	25	18356	17722	1264	0
	Rungpore.....	0	24451	24451	0	24451	1025	83154	113361	108	161	0	289	10263	44077	51340	11	59021	45977	13044	0
	Total	55	140945	141000	0	139949	1765	161633	306347	755	266	0	1051	41743	79141	120884		185463	165217	20745	499

No. 1.—(Continued.)

Divisions.	Districts.	DEMANDS.		COLLECTIONS.				BALANCES.			CHARGES.		NET REVENUE.		Decrease.								
		Balance of previous year.	Total.	Bukra.	Hul.	Miscellaneous.	Opium Sale proceeds.	Total.	Remitted.	To be reported for remission.	Under realization.	Total.	Cost of Opium at Rs. 5-8 per Secr.	Total.		Per centage of charges to collection after deducting the cost of opium from both sides.	1857-58.	1856-57.					
Dacca.	Bakergunge	0	29476	0	0	29476	4264	23020	60069	0	0	0	6128	10579	16707	12	3	9	43962	41328	2434	0	
	Dacca	0	61579	0	0	61579	452	22067	84398	0	0	0	9883	9336	19219	13	2	7	65179	57125	8054	0	
	Farrukhpoore	178	10294	178	0	10294	0	2794	13266	0	0	0	2701	1093	3799	22	3	2	9467	9737	0	270	
	Mymensing	0	65749	0	0	65749	17	18888	84654	0	0	0	7832	8657	16459	10	4	10	65165	59827	8388	0	
	Sylhet	0	36992	0	0	36992	195	18312	54113	168	0	1218	1386	4725	8393	13119	10	5	2	40995	33288	7707	0
CHITTAGONG.	Cachar	0	1631	0	0	1631	14	14772	16317	0	0	0	948	6771	7719	9	13	3	8698	7363	1335	0	
	Total	178	206021	178	0	206021	4942	108762	313517	168	0	1218	1386	32217	44834	77051			236466	208868	27868	270	
	Chittagong	0	21157	0	0	21002	187	26527	47716	155	0	0	155	8635	9119	17754	22	5	11	29062	30164	0	202
	Tipperah	0	20850	0	0	20850	8	2716	23574	0	0	0	0	3641	1067	4708	16	2	9	13866	16906	1960	0
	Buldoah	0	9077	0	0	9077	102	1252	10431	0	0	0	0	3603	459	4062	36	3	8	6369	5922	447	0
Nuddra.	Total	0	51084	0	0	50923	297	30495	81721	155	0	0	155	15879	10645	26324			55197	53992	2407	202	
	Nuddra	0	29528	0	0	29483	187	12176	41846	0	0	45	45	4708	4465	9233	12	12	1	32613	31338	1280	0
	Jessore	0	21790	0	0	21790	292	11659	38741	0	0	0	0	4416	4275	8691	15	5	2	25050	22246	2804	0
	Moorshebad	90	93381	90	0	91550	394	28245	120279	1787	0	94	1831	9094	11096	20190	8	5	4	100039	107499	0	7410
	24-Pergunnahs	0	252404	0	0	247358	2011	101736	351105	5046	0	0	5046	18615	34972	53587	5	14	2	297518	277213	20305	0
BURDWAN.	Calcutta	0	435277	0	0	427915	173	106636	533718	7362	0	0	7362	23306	36310	61616	5	1	5	472102	439254	39848	0
	Total	90	832380	90	0	818096	3057	259446	1080689	14145	0	139	14284	62199	91115	153317			927372	870545	64237	7410	
	Bancoorah	0	28651	0	0	28651	274	3745	32070	0	0	0	0	5407	1471	6878	17	5	3	25792	23618	2174	0
	Beerbhoon	179	36106	179	0	36106	0	5065	41182	0	0	165	165	888	1991	2879	2	4	3	38303	47727	0	9424
	Burdwan	0	69301	0	0	69301	423	15394	84981	133	0	4	137	10901	5644	16545	13	12	0	68436	60693	7743	0
BURDWAN.	Hooghly	0	91393	0	0	91393	751	51290	143454	0	0	0	0	15184	1762	32312	12	0	11	110642	97019	13623	0
	Midnapore	0	31496	0	0	31441	89	50756	82286	0	0	55	55	8099	17447	25546	12	7	10	56740	53914	2826	0
	Total	179	256941	179	0	256749	1567	120243	384573	133	0	224	337	40479	44181	84660			299913	282971	26386	9424	

Cuttack	135	25327	25462	110	24665	3079	20000	53854	687	0	0	687	4271	8937	13208	9	8	1	48646	94658	5990	0
Pooree	58	10831	10889	35	10804	1044	8360	20243	50	0	0	50	2904	2874	5776	16	11	6	14465	14241	224	0
Balasore	0	6375	6375	0	6375	0	52587	58962	0	0	0	0	2329	18077	20406	5	11	0	38556	34845	3711	0
Total	193	42533	42726	145	41544	4123	86947	133050	737	0	0	737	9504	20888	30392				93667	83742	9925	0
Hazarebaugh	23536	52174	75710	300	50592	57	444	51803	20204	1056	3108	24518	6240	203	6443	12	1	11	46250	46414	0	1164
Lohardugga	4464	51320	55784	920	48217	0	781	49627	3270	1125	2243	6638	2234	390	2624	4	8	1	47303	44093	3210	0
Manbhoom	0	26579	26579	0	26579	259	1582	28420	0	0	0	0	6367	622	7489	24	11	2	20981	20106	825	0
Total	28000	130073	138073	1229	125088	316	2807	130040	23364	2181	5411	31156	15341	1215	16556				113484	110613	4035	1164
Gowalparah	0	5455	5455	0	5455	0	46980	52433	0	0	0	0	120	25839	25959	0	7	2	26476	33692	0	7216
Kamroop	169	2623	2792	169	2623	0	21890	24882	0	0	0	0	418	12039	12457	3	4	10	19225	9762	2463	0
Luckimpore	0	0	0	0	0	0	38240	38246	0	0	0	0	0	21032	21032	0	0	0	17203	21420	0	4212
Durrung ...	0	473	473	0	473	0	12400	12573	0	0	0	0	0	6820	6820	0	0	0	6053	3903	2150	0
Nowgong	0	0	0	0	0	0	14260	14260	0	0	0	0	0	7843	7843	0	0	0	6417	5517	900	0
Seelsagur	0	0	0	0	0	0	21270	21270	0	0	0	0	14	11698	11712	0	0	0	9558	13464	0	3906
Total	169	8551	8720	169	8551	0	155040	163760	0	0	0	0	552	85271	85823				77937	87758	5513	15334
Superintendency	0	3544	3544	0	3544	0	0	3544	0	0	0	0	0	0	0	0	0	0	3544	3152	392	0
Akyab	1075	35052	36127	1075	35052	592	59564	90303	0	0	0	0	275	18419	18694	0	6	1	71609	59448	12161	0
Ramree	0	7245	7245	0	7245	0	11744	18989	0	0	0	0	0	4037	4037	0	0	0	14952	9513	5439	0
Sandoway	0	2315	2315	0	2315	0	3008	5323	0	0	0	0	0	1034	1034	0	0	0	4289	5296	0	1007
Total	1075	44612	45637	1075	44612	592	68386	114615	0	0	0	0	275	23490	23765				90850	74257	17600	1007
GRAND TOTAL	51110	283489	293600	23260	2834164	18906	1017068	3893896	47377	2940	78278	125355	250397	419500	670397	7	3	6	3222999	3143329	195767	116097

BOARD OF REVENUE, L. P.;
Fort William,
The 24th January 1859.

EDWARD LUSHINGTON,
Junior Secretary.

No. 2.

COMPARATIVE STATEMENT of Abkarry Demands, Collections and Balances.

Divisions.	Districts.	1853-57.				1857-58.											
		Demands.		Collections.		Demands.		Collections.									
		Bukya.	Mal.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.					
PATNA.	Pana	180	280036	239136	226000	800	702	237592	3016	1859	217491	219350	215536	630	1192	217453	3714
	Behar	2313	239145	241455	240472	195	160	240327	986	0	239337	239337	230857	150	0	231137	8350
	Sarun	11829	194757	206616	190334	0	108	191442	16282	16282	184571	200457	179383	0	80	179463	21470
	Shahabad	7614	50532	95146	96632	10	0	96042	2114	2114	100295	102319	55931	10	0	55941	43388
	Dinapore	0	44071	44071	44071	0	762	44833	0	0	46565	46565	46565	0	357	46362	0
	Turhoot	0	130001	130001	130001	5	32	130038	0	0	130001	130001	130001	130001	6	16	130023	0
	Total.....	21556	937572	950128	937000	1010	1764	939774	22428	20255	918110	938365	861443	796	1645	863584	76922
BHAUGULPORE.	Bhaugulpore	0	92393	93393	93393	1364	0	94757	0	0	108168	108168	108168	1243	0	109411	0
	Monghyr	333	110430	110768	110581	399	0	110980	192	182	110332	110564	110532	370	0	110902	32
	Purneah	2837	82735	85592	80607	16329	472	97468	4925	734	81555	82289	79734	16943	602	97334	2805
	Total.....	3190	286533	289748	284641	18602	472	303205	5107	916	300105	301021	298484	18561	602	317647	2637
RAJSHAHYE.	Bograh	0	13422	13423	13423	23295	184	36902	0	0	14139	14139	14139	26808	585	41232	0
	Dinapore	0	22714	22714	22714	18491	251	35456	0	0	22858	22858	22858	17536	44	40488	0
	Maldah	135	40381	40516	39855	17322	145	57352	681	55	40356	40411	39629	17436	78	57148	782
	Palna	0	15281	15281	15281	5695	57	21036	0	0	19884	16884	16884	6790	65	23839	0
	Rajshahye	0	21656	21656	21656	6734	205	23615	0	0	22157	22157	22157	7859	268	30254	0
	Rungpore	27	24184	14211	24131	60503	353	91287	80	0	24451	24451	24182	88154	1025	113361	269
	Total.....	162	137639	137801	137090	135398	1195	278678	711	55	140945	141000	139949	164638	1765	306347	1051

Dacca	Backergunge	0	32222	32222	24890	300	57412	0	0	29476	29476	29476	26929	4264	60669	0
	Dacca	0	54746	54746	19464	857	75067	0	0	61879	61879	61879	22067	452	84398	0
	Fareedpore	0	11144	11144	10666	1705	13881	173	178	10294	10472	10472	2794	0	13266	0
	Mymensing	0	58397	58397	16771	60	75228	0	0	65749	65749	65749	18888	17	84654	0
	Sylhet	286	31094	31330	16355	172	47856	0	0	30992	30992	30992	18812	195	54113	1386
Chittagong	Cachar	0	1723	1723	12966	16	13885	173	0	1631	1631	1631	14772	14	16417	0
	Total	286	189326	189592	189384	1415	233081	173	178	206021	206199	204813	103762	4942	313517	1386
	Chittagong	0	19874	19974	19944	199	45924	30	0	21157	21157	21002	26527	187	47716	155
	Tripura	0	19164	19164	2254	25	21443	0	0	20850	20850	20850	2716	8	23574	0
	Bulboah	0	8563	8563	1063	111	9773	0	0	9077	9077	9077	1252	102	10431	0
Naddea	Total	0	47731	47731	47701	322	79240	30	0	51084	51084	50929	30405	297	81721	155
	Naddea	0	23307	23307	12531	206	41194	0	0	20525	20525	20483	12176	187	41846	45
	Jessore	0	19773	19773	10651	86	36513	0	0	21790	21790	21790	11659	292	33741	0
	Moulvibazar	0	101787	101787	100915	108	127703	1710	90	93381	93471	91640	24245	394	120279	1831
	24-Perunnahs	0	297656	227656	93440	6577	327856	317	0	252404	252404	247358	101736	2911	351105	5046
Burdwan	Calcutta	0	495319	405319	309373	40	456765	5813	0	436277	436277	427915	10364	173	533713	7362
	Total	0	753082	753082	775203	7137	1013634	7579	90	832350	832470	815186	239446	3057	1050689	14584
	Bancomrah	0	27588	27588	3150	51	26792	0	0	23651	23651	23651	3745	273	32670	0
	Beerblom	4144	54430	54430	5073	153	59336	3823	179	30100	30279	36114	5068	0	41182	165
	Bardwan	0	60671	60671	12323	322	79212	106	0	69301	69301	69164	13394	423	84981	137
Cuttack	Houghly	0	53402	53402	4225	1109	158710	0	0	91393	91393	91393	51280	751	143454	0
	Midnapore	0	30167	30167	48039	20	75222	123	0	31496	31496	31441	50756	89	82236	55
	Total	4144	204257	204257	111715	1651	872272	4057	17	256941	257120	256763	126243	1567	354573	357
	Cuttack	80	20150	20150	23392	3502	46847	277	135	25327	25402	24773	25000	3079	53354	687
	Pooree	4	19113	19113	7320	1095	19755	74	28	19831	19831	19831	8360	1044	20243	50
Chota Nagpore	Balsore	0	5366	5366	43129	0	53719	0	0	6375	6375	6375	92587	0	58962	0
	Total	84	36559	36559	79432	4597	120831	3510	193	42563	42720	41959	80247	4120	133059	737
	Hazaribagh	2217	40995	40995	51715	405	52163	23536	23536	52174	52174	51192	444	57	51693	24518
	Lohardugga	4382	45000	45000	45733	650	46753	4469	4469	51320	51320	49146	781	0	49927	6698
	Manbhum	0	2724	2724	25624	881	27445	0	0	26579	26579	26579	1562	259	28420	0
Total	Total	36536	129822	131217	123212	3084	126364	23007	25000	136073	135073	126917	2307	316	180040	31156

No. 2.—(continued)

(10)

Divisions.	Districts	1856-57.					1857-58.				
		DEMANDS.		COLLECTIONS.			DEMANDS		COLLECTIONS.		
		Bukya.	Hal.	Total.	Spirits and Drugs.	Miscellaneous.	Bukya.	Hal.	Total.	Spirits and Drugs.	Miscellaneous.
Assam.	Gowalparah	0	4692	4692	4692	0	0	5155	5457	5455	4983
	Kamrup	419	2226	2645	2476	0	169	2638	2792	2792	21899
	Luckimpore	0	0	0	0	0	0	0	0	0	0
	Durrung	0	339	339	339	0	0	472	472	472	5210
	Nowgong	0	0	0	0	0	0	0	0	0	12573
	Seesagar	0	0	0	0	0	0	0	0	0	14290
Total		419	7167	7586	7417	0	169	8711	8729	8720	15349
Darrang	Superintendency	0	315	315	315	0	0	2544	2544	3544	0
	Total	0	315	315	315	0	0	2544	2544	3544	0
Arunachal	Akrah	0	32312	32112	31237	50	1075	35012	36127	36127	502
	Ramree	0	4990	4990	4990	50	0	7245	7245	7245	0
	Sandoway	0	1814	1814	1514	38	0	2315	2315	2315	0
	Total	0	39116	39116	35041	138	1075	44612	45687	45687	592
GRAND TOTAL		60582	2852377	2913059	2843065	18764	51110	2934899	2988009	287424	101766
										3893396	128385

BOARD OF REVENUE, L. P.;
Fort William,
The 24th January 1859.

EDWARD LUSHINGTON,
Junior Secretary.

No. 3.

STATEMENT showing the number of persons arrested, convicted and imprisoned under the Excise laws during 1857-58.

DISTRICTS.	Number of persons arrested.	Number of persons convicted	Number of persons imprisoned.	Amount of fines imposed.	Amount of fines realized.
Patna	24	13	Not stated.	Not stated.	Not stated.
Behar	14	13	Ditto.	Ditto.	Rs. 4 0 0
Shahabad	3	3	Ditto.	Ditto.	0 0 0
Sarun	22	14	Ditto.	Ditto.	Rs. 80 0 0
Tirhoot			Information not furnished.		
Dinapore			Ditto.	ditto.	
Bhaugulpore			Ditto.	ditto.	
Monghyr			Ditto.	ditto.	
Purneah	27	11	11	0 0 0	0 0 0
Dinagapore	3	0	0	0 0 0	0 0 0
Rungpore	0	0	0	0 0 0	0 0 0
Bogra	1	1	1	Rs. 61 8 0	Rs. 1 8 0
Maldah	2	1	1	" 2 0 0	0 0 0
Rajshahye	8	3	2	" 105 0 0	Rs. 5 0 0
Pubna	0	0	0	0 0 0	0 0 0
Mymensing	3	1	1	0 0 0	0 0 0
Sylhet	17	8	8	0 0 0	0 0 0
Cachar	0	0	0	0 0 0	0 0 0
Dacca	18	11	Not stated.	Not stated.	Rs. 94 0 0
Furreedpore	0	0	0	0 0 0	0 0 0
Backergunge	0	0	0	0 0 0	0 0 0
Chittagong	48	35	Not stated.	Rs. 328 0 0	Rs. 328 0 0
Bulloah	0	0	0	0 0 0	0 0 0
Tipperah	10	6	6	Rs. 51 0 0	0 0 0
Jessore	3	0	Not stated.	0 0 0	0 0 0
Nuddea	3	0	0	0 0 0	0 0 0
Moorshedabad	35	21	0	Rs. 1 8 0	Rs. 1 8 0
Twenty-four Pergunnahs	140	55	0	" 1294 0 0	" 885 0 0
Calcutta	41	22	0	" 1576 0 0	" 1026 0 0
Beerbhoom	Farmed.		No information furnished.		
Burdwan	47	34	31	Rs. 960 0 0	Rs. 7 0 0
Bancoorah	25	8	2	" 103 0 0	" 53 0 0
Hooghly	Not stated.	Not stated.	Not stated.	Not stated.	" 485 0 0
Midnapore	10	7	4	Rs. 80 0 0	" 7 0 0
Balasore	10	4	5	" 368 0 0	" 18 0 0
Cuttack	43	19	2	" 75 0 0	" 35 0 0
Pooree	11	8	5	" 12 0 0	" 12 0 0
Lohardugga	30	18	12	" 4388 0 0	" 22 0 0
Hazareebaugh	5	1	1	" 5 0 0	" 5 0 0
Manbhoom	3	2	2	" 50 0 0	" 50 0 0
Akyab	22	3	2	" 190 0 0	" 90 0 0
Ramree	3	3	0	" 10 0 0	" 10 0 0
Sandoway	0	0	0	" 0 0 0	" 0 0 0

EDWARD LUSHINGTON,
Junior Secretary.

BOARD OF REVENUE L. P.;
Fort William,
The 24th January 1859.

No. 4.

ABSTRACT of Abkarry Revenue Settlement Estimates for the year 1858-59.

Divisions.	Districts.	Country Spirits.	Putehwee.	Taree.	Ganja.	Sidhee.	Charus.	Bhang.	Majoom.	Muddut.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
PATNA	Patna	174915	0	35202	12001	0	0	0	0	320	0	96	0	222594
	Behar	166604	0	63322	9371	0	0	0	0	141	0	224	0	239365
	Sarun	120000	0	24911	19150	0	0	0	0	0	0	0	0	168101
	Shahabad	75633	0	12068	9000	0	0	1500	500	0	0	0	0	99701
	Dinapore	36883	0	10332	0	0	0	0	0	0	0	192	0	47407
BHAGULPORE	Tirhoot	60177	0	69685	10889	0	0	0	56	192	0	16	0	141015
	Total	634212	0	220620	60111	0	0	1500	556	656	0	528	0	918183
	Bhagulpoor	109000	0	0	0	0	0	0	0	0	0	32	0	109032
	Monghyr	69561	0	34655	9478	0	0	313	58	301	0	0	0	110366
	Purneah	38838	0	4658	32001	0	0	0	0	5102	0	96	0	81593
RAJSHAHY	Total	217399	0	35313	42379	0	0	313	58	5403	0	128	0	300993
	Bogra	4023	125	0	10488	0	0	0	0	1049	0	0	0	15854
	Dinapore	7115	108	329	10715	0	0	11	17	4557	0	0	0	23855
	Maldah	20031	177	3274	9267	0	0	0	0	6901	0	0	0	40310
	Pubna	4568	168	34	13066	0	40	17	0	969	0	0	0	18802
RAJSHAHY	Rajshahye	9718	91	319	9439	11	23	0	3182	0	23	144	182	23132
	Rangpore	8480	0	0	16214	0	0	0	0	319	0	0	0	25013
	Total	54607	609	3936	60889	11	63	25	3199	13755	23	144	182	145966

DACCA	Backergunge	7779	0	96	24387	0	12	0	228	182	480	2342	35504
	Dacca	23297	123	493	42659	274	274	0	183	736	804	1460	73071
	Furreehpore	4408	0	0	6975	0	0	0	0	525	0	0	11908
	Mymensing	19178	0	0	77551	0	0	0	6	1004	1055	210	100849
	Wylhet	6708	895	91	32742	0	0	0	0	2703	0	96	42947
	Cachar	183	0	0	1574	0	0	0	0	114	0	0	1871
	Total	61113	1018	689	156288	274	274	0	189	5310	4545	5737	266150
CHITTAGONG	Chittreong	7631	0	614	13887	0	0	0	51	1123	51	144	25456
	Tipperah	572	0	6	18067	0	0	0	23	97	34	48	24360
	Bulwah	574	0	0	7084	0	0	6	0	0	0	48	10194
	Total	16225	0	620	29038	0	0	6	74	1220	85	240	60010
NUDDA	Nudda	17429	456	205	7323	142	152	0	0	844	0	96	26947
	Jessore	1677	0	428	8366	6	114	0	6	810	0	48	25903
	Moorshebad	51171	11564	6958	22801	228	0	0	46	5315	0	288	98671
	24 Pergunnahs	191853	0	27101	54527	918	1545	169	80	7765	0	1656	285207
	Calcutta	207502	0	12319	27359	1277	1973	0	1323	5181	2112	22024	289107
	Total	484372	12429	17011	106345	2571	3814	169	1455	19558	2112	24112	736135
BURDWAN	Bancoorah	12572	1324	639	2449	34	0	0	0	255	0	48	20304
	Beerthoom	26078	22355	2765	5271	131	154	0	11	525	0	226	36100
	Burdwan	71078	6	5563	11412	214	616	0	11	4965	46	528	70827
	Hooghly	18212	0	1555	11414	89	28	0	31	1390	0	96	97423
	Midnapore	131066	30755	11002	32916	529	798	0	56	7118	40	1008	32500
	Total	10108	0	7802	6935	24	6	0	14	1021	0	118	266154
CUTTACK	Cuttack	4247	0	2881	3137	111	0	0	0	170	0	0	26372
	Pooree	1294	0	0	374	0	2	0	2	1311	19	48	10626
	Balasore	15530	0	11423	13279	135	8	0	16	2502	19	166	6316
	Total	48157	0	2881	2042	57	0	0	0	234	0	0	48314
	Hazaribagh	40530	0	37	2055	0	0	915	0	111	0	0	53290
CHOTA NAAGPORE	Lezardugga	23117	0	170	4055	23	0	0	0	103	0	0	51884
	Manabhoom	118110	0	3346	9752	80	0	915	0	445	0	0	27477
	Total	118110	0	3346	9752	80	0	915	0	445	0	0	132651

No. 4.—(Concluded.)

DIVISIONS.	DISTRICTS.	Country Spirits.	Pitchwye.	Tare.	Gunja.	Sillhee.	(Tharus.	Blangs.	Mayoom.	Mudlut.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
ASSAM	{ Gowaiparah	1939	0	0	4390	0	0	0	6	616	0	0	0	6941
	{ Kamroop	0	0	0	1521	0	0	0	0	325	0	0	706	2752
	{ Durrung	170	0	0	97	0	0	0	0	0	0	0	0	267
	{ Luckimpore	0	0	0	0	0	0	0	0	0	0	0	0	0
	{ Nongong	0	0	0	0	0	0	0	0	0	0	0	0	0
	{ Seesagur	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2109	0	0	5935	0	0	0	6	1141	0	0	706	9980
DARJEELING	Superintendency	2496	0	0	904	0	0	0	0	60	0	45	0	3565
ARACAN	{ Akyab	18590	0	13850	8550	0	0	0	0	1500	17760	1892	224	62326
	{ Ramree	5000	0	1770	500	0	0	0	0	2163	2557	96	0	12086
	{ Sandoway	920	0	1060	31	0	0	0	0	650	0	300	0	2961
	Total	24510	0	16680	9081	0	0	0	0	4373	20317	2288	224	77373

BOARD OF REVENUE, L. P.;
Fort William,
The 24th January 1859.

EDWARD LUSHINGTON,
Junior Secretary.

ON THE

FINANCIAL RESULTS

OF THE

ABKARRY ADMINISTRATION

OF THE

LOWER PROVINCES,

FOR THE YEAR 1858-59.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT OFFICE.

1860.

No. 6.

FROM THE HON'BLE A. EDEN,

Officiating Junior Secretary to the Board of Revenue,

TO THE OFFG. SECRETARY TO THE GOVT. OF BENGAL.

Fort William, the 6th January 1860.

Abkaree.

SIR,

I HAVE the honor by direction of the Board of Revenue to submit the usual Annual Report on the financial results of the Abkarry administration of the Lower Provinces for the past official year 1858-59, together with the following statements, *viz.* :—

H. STAINFORTH,
W. J. ALLEN
and
A. GROTE. } ESQRS.

No. 1.—Statement of Demands, Collections, Balances, Charges and Net Revenue of all the Districts, showing also the percentage of charges to Collections and the increase and decrease of Revenue for the year of Report.

No. 2.—A Comparative Statement of the Demands, Collections and Balances with those of the previous year.

No. 3.—A Memorandum showing the number of persons arrested, convicted and imprisoned for breach of the Excise Laws during the year of Report.

No. 4.—An Abstract of the Settlement Estimates for the current year 1859-60.

2. *Patna Division.*—The demand in this Division, including a bukya balance of Rupees 71,608, amounted to Rupees 9,82,172, of which Rupees 8,70,384 were collected, leaving a balance of Rupees 1,11,788. The remissions, which were confined to Sarun and Shahabad and were owing in great part to the closing of shops in places where European Troops were stationed, amounted to Rupees 36,310, and of the remainder of the balance, Rupees 62,115, have been realized during the 1st and 2nd Quarters of the current year. The Net Revenue of the Division is only Rupees 872, less than that of 1857-58. On the whole the Board consider the results creditable to the Officers of the Department in the several Districts, particularly in Behar,* Dinapore and Tirhoot, where the Officers whose names are noted in the margin had the management of the Abkarry Mehals. The last mentioned District was held Khass during the year, and notwithstanding the consequent heavy charges,

* Behar, Mr. Collin Cunliffe.
Dinapore, Captain Emerson.
Tirhoot, Mr. Deputy Collector Casperz.

the Net Revenue is Rupees 2,481 in excess of that of the preceding year. In Sarun there was a considerable falling off, but not greater than might have been expected from the unsettled state of the country during a part of the year.

3. *Bhagulpore Division.*—Of the demand in this Division, Rupees 3,03,457, there was realized within the year Rupees 3,01,823, leaving a balance, in Purneah, of Rupees 1,634, of which however Rupees 1,490 was remitted on account of non-effective demand. A Net increase of Rupees 3,617 is shown in Purneah, the Abkarry Deputy Collector of which District, Baboo Radanath Bose, is commended by the Commissioner for his creditable management of the Mehal.

4. *Rajshahye Division.*—The whole of the demand in this Division, Rupees 1,47,109, was realized within the year except Rupees 798, of which Rupees 723 were remitted in Malda and Rungpore on account of non-effective demand. The gross collections including Opium sale proceeds amounted to Rupees 3,16,682, and the Net Revenue to Rs. 1,96,649 which is Rupees 11,186 more than that of the preceding year. The Abkarry Deputy Collectors of Rajshahye, Bograh and Pubnah, Baboos Mothoornath Banerjee, Soorjeecomar Mookerjee and Dwarkanath Banerjee, are especially commended by the Commissioner.

5. From the memorandum in the margin it will be seen that the Abkarry Revenue of the Districts composing this Division has been steadily increasing since the management of the Department was transferred to the Collectors in 1852. The Net Revenue of the Division for the year of Report exceeds that of 1851-52 by Rupees 82,619. Of this, Rupees 52,249 is owing to increased Collections and the remainder to reduction of charges consequent on the abolition of the Dacca Abkarry Commissionership.

1851-52	Rs.	1,14,030
1852-53	"	1,31,282
1853-54	"	1,30,543
1854-55	"	1,41,518
1855-56	"	1,50,330
1856-57	"	1,65,217
1857-58	"	1,85,463
1858-59	"	1,96,649

6. *Dacca Division.*—The Returns from the Dacca Division show a Net increase of Rupees 61,157 of which Rupees 37,063 belongs to Mymensingh. The increase is chiefly in the Revenue derived from Spirits and Drugs exclusive of Opium. The whole of the demand, Rupees 2,61,526, was realized within the year except 73 Rupees in Sylhet which has since been remitted as a nominal balance. The gross Collections of the Division amounted to Rupees 3,81,909 and the Net Revenue to Rupees 3,00,923.

7. *Chittagong Division.*—The gross Collections in this Division amounted to Rupees 95,686, and the Net Revenue to Rupees 67,760, which is Rupees 12,563 in excess of that of the preceding year, the increase being principally in the collections from Spirits and Drugs exclusive of Opium.

8. *Nuddea Division.*—The results exhibited in the Returns from the Nuddea Division are satisfactory. The gross Collections amounted to Rupees 11,46,758 and the Net Revenue to Rupees 9,87,107, being Rupees 59,735 in excess of that of 1857-58. The increase is chiefly in the Revenue from Spirits

and Drugs exclusive of Opium. The large remissions in Calcutta amounting to Rupees 48,053, and increased charges were owing principally to the early closing of Spirit and Tarree shops, a considerable portion of the remissions and compensations being on account of the previous year, the bills for which were not passed till after the commencement of the year of Report.

9. The Abkary Mehal in Calcutta and 24-Pergunnahs was under the management of the late Baboo Kylas Chunder Dutt to the date of his death, which occurred on the 10th May last. The Commissioner has recorded a high opinion of the Baboo in which the Board entirely concur. He was a most efficient Officer and his death has been a great loss to the Government. Deputy Collector Baboo Gobindpersad Sen, who had the entire management of the Abkary Mehal of Moorsshedabad during the year, is also commended by the Commissioner for his attention to his duties.

10. *Burdwan Division*.—The Returns from this Division show an increase of Revenue in every District except Bancoorah, where there is a trifling decrease of Rupees 457. The Net increase for the Division amounts to Rupees 19,321 and is owing chiefly to increased sales of Opium in the three Districts of Hooghly, Burdwan and Midnapore, where the gross Revenue from this source exceeds that of the preceding year by Rupees 25,135. The whole of the demand was realized within the year except Rupees 611, of which Rupees 419 was remitted in Burdwan and Midnapore.

11. The Deputy Collectors, who had charge of the Abkary Mehal in the four Districts, which were under Khass management, Bancoorah, Burdwan, Hooghly and Midnapore, are all favorably noticed by the Commissioner. Mr. Hampton of Hooghly and Baboo Kalakant Bose of Midnapore being specially commended for their successful management.

12. *Cuttack Division*.—The gross Collections of this Division amounted to Rupees 1,37,181 and the Net Revenue to Rupees 97,397, being Rupees 3,730 more than that of 1857-58. Of this increase Rupees 3,250 belongs to Cuttack. The whole demand was realized within the year except Rupees 383 remitted on account of non-effective demand.

13. *Chota Nagpore*.—The Returns from Chota Nagpore show a Net increase of Rupees 11,872, of which Rupees 5,699 belongs to Hazareebagh, the Revenue of which District continues to increase under the direct system of management which was introduced in 1854. The gross Collections for all the Districts, from all sources, amounted to Rupees 1,40,835 and the Net Revenue to Rupees 1,25,356.

14. *Assam*.—There is a Net falling off in this Province of Rupees 4,651 owing to decreased sales of Opium. The Revenue from Spirits is small, amounting to only Rupees 10,054. The Opium sale proceeds amounted to Rupees 1,41,750.

15. *Darjeeling*.—The Abkarry Revenue of this Territory amounted to Rupees 3,584, and the whole was realized within the year.

16. *Arracan.*—In this Province there is a Net increase of Rupees 14,943 of which Rupees 10,158 belongs to Akyab. The gross Collections amounted to Rupees 1,29,972, and the Net Revenue to Rupees 1,05,793. The whole of the demand was realized within the year.

17. The results of the year's administration the Board consider on the whole to be satisfactory. Statement No. 1 shows a Net increase as compared with the previous year of Rupees 1,97,115 for all the Districts. Of the balance of Rupees 80,877 which was outstanding at the close of the year Rupees 62,617 were collected during the 1st Quarter of the current year and Rupees 2,020 remitted.

I have the honor to be,

SIR,

Your most obedient Servant,

A. EDEN,

Offg. Junior Secretary to the Board of Revenue.

STATEMENT showing the Akbarry Demands, Collections, Balances and Charges in the Districts of Bengal for the year 1858-59.

Divisions.	Districts.	DEMANDS.		COLLECTIONS.					BALANCES.			CHARGES.		NET REVENUE.		Increase.	Decrease.						
		Balance of previous year.	Total.	Total.	Bukya.	Mal.	Miscellaneous.	Opium sale proceeds.	Total.	Remitted.	To be reported for re-mission.	Under realization.	Total.	General.	Cost of Opium at Rupees 5-8 per seer.			Total.	Percentage of charges to the cost of Opium run both sides.				
PATNA.	Patna	1,859	2,15,371	2,17,230	1,137	2,15,040	2,710	800	2,19,687.	0	967	86	1,053	17,767	440	18,207	8	1	8	2,01,480	2,03,904	0	2,424
	Behar	8,350	2,39,141	2,47,491	8,350	2,32,659	224	180	2,41,113	0	0	6,482	6,482	779	99	878	0	5	2	2,40,535	2,30,309	10,226	0
	Sarun	21,910	1,08,101	1,30,041	17,527	1,49,961	567	0	1,68,055	2,663	0	19,890	22,553	700	0	700	0	6	8	1,67,355	1,77,550	0	10,195
	Shahabad	39,459	99,438	1,38,897	30,780	26,484	0	0	57,273	33,647	4,400	43,577	81,024	0	0	0	0	0	0	57,273	55,066	0	1,663
	Dinapore	0	47,231	47,231	439	47,231	439	0	47,670	0	0	0	0	3,921	0	3,921	8	3	11	43,749	43,003	746	0
	Tirhoot	0	1,41,282	1,41,282	0	1,11,206	16	342	1,41,564	0	76	0	76	8,876	188	9,064	6	4	4	1,32,500	1,30,019	2,481	0
Total		71,908	9,10,561	9,82,172	57,863	8,12,581	3,956	1,322	8,75,692	36,310	5,413	70,035	1,11,728	32,043	727	32,770	0	0	0	8,42,892	8,43,721	13,453	14,282
BHAUGPUR.	Bhaugpore includ- ing Dhanonikoh.	0	1,09,148	1,09,148	0	1,09,148	0	1,518	1,10,666	0	0	0	0	0	759	759	0	0	0	1,09,907	1,08,790	1,117	0
	Monghyr	32	1,10,458	1,10,490	32	1,10,458	0	422	1,10,912	0	0	0	0	0	211	211	0	0	0	1,10,701	1,10,717	0	16
	Purneah	1,218	82,601	83,819	53	82,132	1,024	18,356	1,01,565	1,490	95	49	1,634	12,862	9,178	22,010	13	14	9	79,525	75,878	3,647	0
	Total	1,250	3,02,207	3,03,457	85	3,01,738	1,024	20,206	3,23,143	1,490	95	49	1,634	12,862	10,148	23,010	0	0	0	3,00,133	2,95,385	4,764	16
RAJSHYH.	Pograh	0	15,855	15,855	0	15,832	253	27,279	43,361	0	0	23	23	6,637	12,503	19,140	21	2	3	24,224	22,307	1,917	0
	Dinagpore	0	24,263	24,263	0	24,263	62	19,418	43,743	0	0	0	0	6,283	9,700	15,992	18	7	4	27,751	25,612	2,139	0
	Madah	105	40,234	40,339	0	39,979	117	17,353	57,449	360	0	0	360	7,370	7,954	15,324	11	14	2	42,125	41,446	679	0
	Purnah	0	18,072	18,072	0	18,072	59	7,182	25,313	0	0	0	0	3,070	2,821	5,891	13	1	1	19,422	18,091	1,331	0
	Rajshye	0	23,377	23,377	0	23,377	288	8,647	32,572	0	0	0	0	7,931	3,641	11,572	27	11	2	20,700	18,986	1,714	0
	Rungpore	161	25,042	25,203	0	24,788	1,258	68,495	1,14,541	363	52	0	415	7,806	41,248	52,114	11	2	3	62,427	59,021	3,406	0
Total		266	1,46,813	1,47,109	0	1,45,311	2,067	1,68,334	3,16,682	723	52	23	798	39,157	80,876	1,20,633	0	0	0	1,46,649	1,45,463	11,186	0
Carried over		73,121	13,59,614	14,32,738	57,868	12,00,630	7,017	1,89,952	15,15,487	38,523	5,390	70,107	1,14,220	84,062	91,751	1,75,813	0	0	0	12,39,674	13,24,569	29,403	14,208

Divisions.	Districts.	DEMANDS.			COLLECTIONS.			BALANCES.			CHARGES.			NET REVENUE.		Increase.	Decrease.	REMARKS.				
		Hill.	Total.	Balance.	Hill.	Miscellaneous.	Opium sale proceeds.	Total.	Remitted.	To be reported for revision.	Under realization.	Total.	(General.	Cost of Opium at Rupees 5-8 per seer.	Percentage of charges to the cost of Opium run both sides.				1858-59.	1857-58.		
Dacca.	Brought forward	73,124	13,59,614	14,32,738	57,888	12,60,630	7,017	1,89,952	15,15,457	38,523	5,500	70,107	1,11,220	84,062	91,751	1,75,813	0	0	13,39,674	13,24,569	29,403	14,298
	Backergunge	0	32,502	0	32,502	2,641	28,030	63,173	0	0	0	0	0	6,117	11,012	17,159	11	12	46,014	43,962	2,052	0
	Dacca	0	73,603	0	73,603	786	23,384	97,773	0	0	0	0	0	9,828	9,893	19,721	11	2	78,032	65,179	12,873	0
	Furreedpore	0	12,033	0	12,033	32	4,083	16,118	0	0	0	0	0	2,689	1,604	4,293	18	7	11,856	9,467	2,388	0
	Mymensing	0	1,00,137	0	1,00,137	78	23,328	1,23,843	0	0	0	0	0	7,933	10,682	18,615	7	1	1,05,228	68,165	37,063	0
	Sylhet	1,218	42,862	41,090	1,218	42,789	178	19,948	64,133	0	73	0	73	4,133	9,097	13,530	8	0	50,603	40,995	9,608	0
	Cachar	0	1,871	0	1,871	196	14,772	16,839	0	0	0	0	0	808	6,770	7,668	8	14	9,171	8,698	473	0
	Total	1,218	2,63,308	2,64,526	1,218	2,63,235	3,911	1,13,515	3,81,909	0	73	0	73	31,928	49,058	80,986	0	0	3,00,923	2,36,466	64,457	0
	CHITTAGONG.	Chittagong	0	25,555	0	25,414	112	31,866	57,422	71	10	30	111	8,363	10,954	19,317	18	0	38,105	29,962	8,143	0
		Tipperah	0	24,386	0	24,386	26	2,714	27,156	0	0	0	0	3,672	1,078	4,750	14	1	22,406	18,866	3,540	0
Bulloah		0	9,773	0	9,769	52	1,287	11,108	4	0	0	4	3,387	472	3,859	31	13	7,249	6,369	880	0	
Total		0	59,714	0	59,569	190	35,897	95,686	75	10	30	115	15,422	12,504	27,926	0	0	67,760	55,197	12,563	0	
NUDDEA.	Nuddea	45	25,888	25,933	45	25,858	219	16,909	43,021	30	0	30	4,654	6,197	10,851	12	10	32,170	32,613	0	443	
	Jessore	0	25,311	0	25,311	54	12,446	37,841	0	0	0	0	4,186	4,564	8,750	12	9	29,091	25,050	4,041	0	
	Moorshedabad	94	98,474	98,568	94	97,692	845	27,256	1,25,797	872	0	872	8,848	10,719	19,567	7	11	1,06,230	1,00,089	6,141	0	
	Baraset	0	17,970	17,970	0	17,970	200	13,684	31,854	0	0	0	2,213	4,704	6,917	8	2	24,937	16,431	8,506	0	
	24 Pergunnahs	0	2,31,322	2,31,322	0	2,30,783	17,552	76,816	3,25,151	539	0	539	14,659	26,406	41,075	4	11	2,84,076	2,74,219	9,857	0	
	Barrackpore	0	18,492	18,492	0	18,492	2	8,072	26,566	0	0	0	0	1,301	2,775	4,076	5	7	22,490	6,868	15,622	0
	Calcutta	0	4,97,583	4,97,583	0	4,49,530	0	1,06,998	5,56,528	48,053	0	48,053	31,635	36,780	68,415	6	1	4,88,113	4,72,102	16,011	0	
	Total	139	9,15,040	9,15,179	139	8,65,546	18,901	2,62,172	11,46,758	49,494	0	0	49,494	67,506	92,145	1,59,651	0	0	9,87,107	9,27,372	60,178	443
BARDWAN.	Bancoorah	0	28,129	28,129	0	28,129	114	3,986	32,229	0	0	0	0	5,328	1,566	6,894	17	5	25,335	25,792	0	457
	Beerbhoom	165	36,211	36,376	14	36,211	0	5,390	41,615	0	0	151	3	2,118	2,121	0	0	38,494	38,303	1,191	0	
	Burdwan	4	70,515	70,519	4	70,034	270	19,355	89,723	0	380	41	421	11,976	7,097	19,073	14	7	70,650	68,436	2,214	0
	Hooghly	0	96,664	96,664	0	96,664	178	69,818	1,66,690	0	0	0	0	18,689	24,010	42,699	13	2	1,23,991	1,10,642	13,349	0
	Midnapore	14	32,522	32,536	0	32,497	237	53,362	86,096	39	0	39	7,989	18,343	26,332	11	12	59,764	56,740	3,024	0	
	Total	183	2,64,041	2,64,224	18	2,63,595	799	1,51,941	4,16,353	39	380	192	611	43,985	53,134	97,119	0	0	3,19,234	2,99,913	19,778	457

TAK.	Cuttack	0	26,434	26,434	0	26,315	3,552	27,456	57,323	100	19	0	119	3,959	9,438	13,397	8	4	3	43,926	40,646	3,280	0
	Pooree	0	11,016	11,016	0	10,756	1,144	8,416	20,716	249	11	0	290	2,772	3,036	5,802	15	8	4	14,914	14,465	449	0
	Balasore	0	5,979	5,979	0	5,975	0	53,167	59,142	4	0	6	4	2,309	18,276	20,585	5	10	4	38,557	38,556	1	0
	Total	0	43,429	43,429	0	43,046	4,696	89,439	1,37,131	353	30	0	383	9,040	30,744	39,784	0	0	0	97,397	93,607	3,780	0
MAHARASHTRA	Hazarebaugh	4,450	55,447	50,897	471	55,447	136	741	56,798	1,282	2,697	0	3,979	5,578	341	5,849	9	12	1	50,949	45,250	5,699	0
	Lachudurga	3,368	51,921	54,992	2,205	50,388	0	1,100	53,693	655	350	1,391	2,339	2,245	550	2,795	4	3	7	50,898	47,303	3,595	0
	Maunbhoom	0	27,953	27,953	0	27,953	123	2,268	30,344	0	0	0	0	5,941	891	6,835	20	2	10	23,509	20,931	2,578	0
	Total	7,818	1,35,024	1,42,842	2,676	1,33,788	259	4,112	1,40,835	1,937	3,047	1,391	6,378	13,697	1,782	15,479	0	0	0	125,356	1,13,494	11,872	0
ASSAM	Gowalparrah	0	7,059	7,059	0	7,038	0	30,280	43,208	0	0	21	21	120	19,943	20,063	0	8	3	23,235	26,476	0	3,241
	Kamrup	0	2,752	2,752	0	2,752	0	19,820	22,572	0	0	0	0	436	10,901	11,337	3	11	9	11,235	12,225	0	990
	Luckimpore	0	0	0	0	0	0	27,730	27,730	0	0	0	0	0	15,251	15,251	0	0	0	12,479	17,208	0	4,729
	Darrang	0	267	267	0	261	0	11,380	11,644	0	0	3	3	0	6,239	6,239	0	0	0	5,385	6,053	0	668
	Nongong	0	0	0	0	0	0	11,760	11,760	0	0	0	0	0	6,468	6,468	0	0	0	5,292	6,417	0	1,125
	Seebagur	0	0	0	0	0	0	31,800	31,800	0	0	0	0	0	19,140	19,140	0	0	0	15,660	9,554	6,102	0
Total	0	10,078	10,078	0	10,054	0	1,41,750	1,51,804	0	0	24	24	556	77,962	78,518	0	0	0	73,286	77,937	6,102	10,753	
ARUNACHAL PRADESH	Dargeling Superintendency	0	3,584	3,584	0	3,584	0	0	3,584	0	0	0	0	0	0	0	0	0	0	3,584	40	0	0
	Akyab	0	58,654	58,654	0	58,654	1,604	41,008	1,01,266	0	0	0	0	5,403	11,666	19,499	6	3	2	81,767	71,609	10,158	0
	Ramree	0	12,129	12,129	0	12,129	0	8,736	20,865	0	0	0	0	0	3,043	3,043	0	0	0	17,862	14,952	2,910	0
	Sandoway	0	2,961	2,961	0	2,961	0	4,880	7,841	0	0	0	0	0	1,677	1,677	0	0	0	6,161	4,289	1,875	0
Total	0	73,744	73,744	0	73,744	1,604	54,624	1,29,972	0	0	0	0	5,403	18,776	24,179	0	0	0	1,03,793	90,850	14,943	0	
Grand Total	82,482	31,27,576	32,10,058	61,939	29,76,821	37,377	10,43,432	41,19,569	90,421	9,130	71,747	1,71,298	2,71,599	4,27,856	6,99,455	7	5	83	1,20,114	32,22,999	2,23,066	25,951	

No. 2.

Comparative Statement of Abkerry Demands, Collections and Balances.

Divisions.	1857-58.										1858-59.										REMARKS.
	DEMANDS.					COLLECTIONS.					DEMANDS.					COLLECTIONS.					
	Bukya.	Hal.	Total.	Spirits and Drugs.	Balances.	Bukya.	Hal.	Total.	Spirits and Drugs.	Balances.	Bukya.	Hal.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.			
PATNA.	Patna	1,859	2,17,491	2,19,350	2,15,636	630	1,192	2,17,435	3,714		1,859	2,15,371	2,17,230	2,16,177	800	2,710	2,19,687	1,053			
	Behar	0	2,39,337	2,39,337	2,30,987	150	0	2,31,137	8,350		8,350	2,39,111	2,47,491	2,41,009	180	224	2,41,113	6,482			
	Sarun	16,282	1,44,571	2,00,853	1,79,353	0	80	1,79,463	21,470		21,910	1,68,101	1,90,011	1,67,488	0	567	1,68,055	22,553			
	Shahabad	2,114	1,00,205	1,02,319	58,931	10	0	58,941	43,388		39,439	99,438	1,38,897	57,273	0	0	57,273	81,024			
	Dinapore	0	46,505	46,505	46,505	0	357	46,862	0		0	47,231	47,231	47,231	0	439	47,670	0			
BHAUGULPORE.	Tirhoot	0	1,30,001	1,30,001	1,30,001	6	16	1,30,023	0		0	1,41,282	1,41,282	1,41,282	342	16	1,41,564	76			
	Total	20,255	9,18,110	9,38,365	8,61,443	796	1,645	8,63,884	76,922		71,608	9,10,561	9,82,172	8,70,384	1,322	3,956	8,75,662	1,11,788			
	Bhaugulpore	0	1,08,168	1,08,168	1,08,168	1,243	0	1,09,411	0		0	1,09,145	1,09,145	1,09,145	1,518	0	1,10,666	0			
	Monghyr	182	1,10,382	1,10,564	1,10,532	370	0	1,10,902	32		32	1,10,458	1,10,490	1,10,490	422	0	1,10,912	0			
	Purneah	734	81,555	82,289	79,784	16,945	602	97,334	2,505		1,218	82,601	83,819	82,185	18,356	1,024	1,01,565	1,034			
RAJSHAHIE.	Total	916	3,00,105	3,01,021	2,98,494	18,561	602	3,17,647	2,537		1,250	3,02,207	3,03,457	3,01,823	20,296	1,024	3,23,143	1,634			
	Bogra	0	14,139	14,139	14,139	26,808	285	41,232	0		0	15,855	15,855	15,855	27,279	258	43,364	23			
	Dinagore	0	22,858	22,858	22,858	17,586	44	40,488	0		0	24,263	24,263	24,263	19,418	62	43,743	0			
	Maldah	55	40,356	40,411	39,629	17,436	78	57,143	782		105	40,234	40,339	39,979	17,353	117	57,449	360			
	Pubna	0	16,984	16,984	16,984	6,790	65	23,839	0		0	18,072	18,072	18,072	7,182	59	25,313	0			
RAJSHAHIE.	Rajshahie	0	22,157	22,157	22,157	7,859	268	30,284	0		0	23,377	23,377	23,377	8,607	288	32,272	0			
	Rangpore	0	24,451	24,451	24,182	88,154	1,025	1,13,361	269		161	25,042	25,203	24,788	88,495	1,258	1,14,541	415			
	Total	55	1,40,945	1,41,000	1,39,949	1,64,633	1,765	3,06,347	1,051		206	1,46,843	1,47,109	1,46,311	1,68,334	2,037	3,16,682	798			

		Including Barraset and Bar-rackpore.																
		0	29,476	29,476	29,476	29,476	26,929	4,264	60,689	0	0	32,502	32,502	32,502	28,030	2,641	63,173	0
Dacca.	Backergunge	0	61,879	61,879	61,879	22,067	452	84,398	0	0	0	73,603	73,603	73,603	23,384	786	97,773	0
	Dacca	178	10,294	10,472	10,472	2,794	0	13,266	0	0	0	12,033	12,033	12,033	4,083	32	16,148	0
	Furzedpore	0	65,749	65,749	65,749	18,888	17	84,654	0	0	0	1,00,437	1,00,437	1,00,437	23,328	78	1,23,843	0
	Mymensing	0	36,992	36,992	35,606	18,312	195	54,113	1,386	1,218	0	42,862	44,080	44,007	19,948	178	64,133	73
	Sylhet	0	1,631	1,631	1,631	14,772	14	16,417	0	0	0	1,871	1,871	1,871	14,772	196	16,889	0
Total		178	2,06,021	2,06,199	2,04,813	1,03,762	4,942	3,13,517	1,386	1,218	0	2,63,308	2,64,526	2,64,453	1,13,545	3,911	3,81,909	73
CHITTA-GONG.	Chittagong	0	21,157	21,157	21,002	26,527	187	47,716	155	0	0	25,555	25,555	25,444	31,866	112	57,422	111
	Tipperah	0	20,850	20,850	20,850	2,716	8	23,574	0	0	0	24,386	24,386	24,386	2,744	26	27,156	0
	Bulloah	0	9,077	9,077	9,077	1,252	102	10,431	0	0	0	9,773	9,773	9,769	1,287	52	11,108	4
	Total	0	51,084	51,084	50,929	30,495	297	81,721	155	0	0	59,714	59,714	59,599	35,897	190	95,686	115
	Nuddeah	0	29,528	29,528	29,483	12,176	187	41,846	45	45	0	25,888	25,933	25,903	16,900	218	43,021	30
NUDDEA.	Jessore	0	21,790	21,790	21,790	11,659	292	33,741	0	0	0	25,311	25,311	25,311	12,446	84	37,841	0
	Moorshedabad	90	93,381	93,471	91,640	28,245	394	1,20,279	1,831	94	0	98,474	98,568	97,706	27,256	845	1,25,797	872
	24-Pergunnahs	0	2,52,404	2,52,404	2,47,358	1,01,736	2,011	3,51,105	5,046	0	0	2,67,784	2,67,784	2,67,245	98,572	17,754	3,83,571	539
	Calcutta	0	4,35,277	4,35,277	4,27,915	1,05,630	173	5,33,718	7,362	0	0	4,97,583	4,97,583	4,49,530	1,06,998	0	5,56,528	48,053
	Total	90	8,32,380	8,32,470	8,18,186	2,59,446	3,057	10,80,689	14,284	189	0	9,15,040	9,15,179	8,65,685	2,62,172	18,901	11,46,758	49,494
BURDWAN.	Bancoorah	0	28,651	28,651	28,651	3,745	274	32,670	0	0	0	28,129	28,129	28,129	3,986	114	32,229	0
	Beerboom	179	36,100	36,279	36,114	5,088	0	41,182	165	165	0	36,211	36,376	36,225	5,390	0	41,615	151
	Burdwan	0	69,301	69,301	69,164	15,394	423	84,931	137	4	0	70,515	70,519	70,098	19,355	270	89,723	421
	Hooghly	0	91,393	91,393	91,393	51,280	781	1,43,454	0	0	0	96,684	96,684	96,684	69,848	178	1,66,690	0
	Midnapore	0	31,496	31,496	31,441	50,756	89	82,236	55	14	0	32,522	32,536	32,497	53,362	237	86,096	39
Total		179	2,56,941	2,57,120	2,56,763	1,26,243	1,567	3,84,573	357	183	0	2,64,041	2,64,224	2,63,613	1,51,941	799	4,16,353	611
CUTTACK.	Cuttack	135	25,327	25,462	24,775	26,000	3,079	53,854	637	0	0	26,434	26,434	26,315	27,456	3,552	57,323	119
	Pooree	58	10,831	10,839	10,839	8,360	1,044	20,243	50	0	0	11,016	11,016	10,756	8,816	1,144	20,716	260
	Balasure	0	6,375	6,375	6,375	52,587	0	58,962	0	0	0	5,979	5,979	5,975	53,167	0	59,142	4
	Total	193	42,538	42,726	41,989	86,947	4,123	1,33,059	737	0	0	43,429	43,429	43,046	89,439	4,696	1,37,181	383
Carried over		21,866	27,48,119	27,69,985	26,72,556	7,90,853	17,998	34,81,437	97,429	72,664	29,05,146	29,79,810	28,15,914	8,42,946	35,514	36,93,374	1,64,896	

Divisions.	1857-58.										1858-59.										REMARKS.
	DEMANDS.					COLLECTIONS.					DEMANDS.					COLLECTIONS.					
	Districts.	Bukya.	Hal.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	Bukya.	Hal.	Total.	Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.				
CHOTA NAGPORE.	Brought forward	21,866	27,48,119	27,69,985	26,72,556	7,90,883	17,998,34,81,437	97,429	72,664	29,05,146	29,79,810	28,15,914	8,42,946	35,514	36,93,374	1,64,896					
	Hazareebaugh ...	23,536	52,174	75,710	51,192	444	57	51,693	4,450	55,447	59,897	55,918	744	136	56,798	3,979					
	Lohurdugga ...	4,464	51,320	55,784	49,146	781	0	49,927	3,368	51,624	54,992	52,593	1,100	0	53,693	2,399					
	Maunbhoom ...	0	26,579	26,579	26,579	1,582	259	28,420	0	27,953	27,953	27,953	2,268	123	30,344	0					
	Total	28,000	1,30,073	1,58,073	1,26,917	2,807	316	1,30,010	31,156	7,818	1,35,024	1,42,842	1,33,788	4,112	259	1,40,835	6,378				
	Gowalparah	0	5,455	5,455	5,455	46,980	0	52,435	0	0	7,059	7,059	7,038	36,260	0	43,298	21				
ASSAM.	Kamroop	169	2,623	2,792	2,792	21,890	0	24,682	0	2,752	2,752	2,752	19,820	0	22,572	0					
	Luckimpore	0	0	0	0	38,240	0	38,240	0	0	0	0	27,730	0	27,730	0					
	Durrung	0	473	473	473	12,400	0	12,873	0	267	267	264	11,380	0	11,644	3					
	Nowgong	0	0	0	0	14,260	0	14,260	0	0	0	0	11,760	0	11,760	0					
	Sebsagar	0	0	0	0	21,270	0	21,270	0	0	0	0	34,800	0	34,800	0					
	Total	169	8,551	8,720	8,720	1,55,040	0	1,63,760	0	0	10,078	10,078	10,054	1,41,750	0	1,51,804	24				
ARUNACHAL.	Darjeeling	0	3,544	3,544	3,544	0	3,544	0	0	3,584	3,584	3,584	0	0	3,584	0					
	Akyab	1,075	35,052	36,127	36,127	53,584	592	90,303	0	58,654	58,654	58,654	41,008	1,604	1,01,266	0					
	Ramree	0	7,245	7,245	7,245	11,744	0	18,989	0	12,129	12,129	12,129	8,736	0	20,865	0					
	Sandoway	0	2,315	2,315	2,315	3,008	0	5,323	0	2,961	2,961	2,961	4,880	0	7,841	0					
	Total	1,075	44,612	45,687	45,687	68,336	592	1,14,615	0	0	73,744	73,744	73,744	54,624	1,604	1,29,972	0				
	Grand Total	51,110	29,34,899	29,86,009	28,57,424	10,17,066	18,906	38,93,396	1,28,585	82,482	31,27,576	32,10,058	30,38,760	10,43,432	37,377	41,19,569	1,71,298				

No. 3.

Statement showing the number of persons arrested, convicted and imprisoned under the Excise laws, during the year 1858-59.

DISTRICTS.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of fines imposed.	Amount of fines realized.
Behar ..	4	3	Not stated.	Not stated.	Not stated.
Patna ..	11	11	" "	Rs. 625	Rs. 254
Sarun ..	13	4	" "	Not stated.	Not stated.
Shahabad ...	3	3	" "	Rs. 65	" "
Tirhoot ...	15	8	" "	" 12	Rs. 11
Dinapore ..	8	5	" "	" 40	" 5
Bhaugulpore ...	No information.			...	..
Monghyr ..	" "	"		...	..
Purneah ..	5	1	...	" 10	" 10
Dinapore ..	7	..	...	..	...
Rungpore ...	No information.			...	..
Bogra ..	3	2	2	Rs. 30	..
Malda ..	No information.			..	
Rajshaye ...	15	3	1	" 10	Rs. 10
Pubna ...	No information.			..	
Mymensing ..	8	6	6	..	..
Sylhet ...	20	5	Not stated.	Not stated.	Rs. 36
Cachar ...	..	..	...	..	...
Dacca ..	38	18	Not stated.	Not stated.	Rs. 334
Furreedpore ...	..	..	...	...	..
Backergunge ...	..	..	...	..	..
Chittagong ..	No information.			..	..
Bullooah ..	5	3	...	Rs. 12	Rs. 12
Tipperah ..	..	..	...	..	..
Jessore ...	7	2	2	Rs. 60	" "
Nuddea ..	23	13	4	" 818	Rs. 263
Moorshedabad ...	55	22	..	" 29	" 29
24-Pergunnahs ..	97	40	16	" 837	" 516
Calcutta ..	59	50	4	" 4,500	" 3,340
Beerbhoom ..	No information.			...	...
Burdwan ..	31	13	11	" 950	" 125
Bancoorah ...	45	27	Not stated.	" 3,860	...
Hooghly ..	67	51	33	Not stated.	Rs. 210
Midnapore ..	17	10	1	Rs. 100	" 100
Balasore ..	6	4	1	" 100	" 70
Cuttack ..	62	24	5	" 74	" 40
Poorce ..	13	9	1	" 72	" 72
Lohardugga ..	10	6	1	" 116	" 106
Hazarcebagh ..	23	21	3	" 179	" 38
Maunbhoom ..	12	1	..	" 2	" 2
Akyab ...	69	2	1	" 70	" 60
Ramree ..	15	11	1	" 220	" 204
Sandoway ..	2	2	1	" 25	" 25

No. 4.
Abstract of Abkarry Revenue Settlement Estimates for the year 1859-60.

Divisions.	Districts.	Country Spirits.	Putehlywe.	Taree.	Ganjah.	Siddhee.	Churus.	Bhang.	Majoom.	Moddut.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.	REMARKS.
PATNA,	Patna,	1,86,538	0	35,911	12,500	0	0	0	0	304	0	96	0	2,35,349	
	Behar,	1,66,604	0	63,322	9,071	0	0	0	0	144	0	224	0	2,39,363	
	Sarun,	1,27,221	0	29,038	19,150	0	0	0	0	0	0	0	0	1,75,409	
	Shahabad,	61,132	0	13,005	10,078	0	0	1,500	500	0	0	0	0	86,215	
	Dinapore,	35,523	0	10,195	0	0	0	0	0	0	0	144	0	46,037	
	Tirhoot,	64,128	0	76,195	12,369	0	0	101	207	96	0	16	0	1,53,112	
	Total, Rs. ..	6,41,146	0	2,27,595	63,168	0	0	1,601	707	592	0	480	0	9,35,241	
BHAUGULPORE,	Bhaugulpore,	Farmed	..	..	..	..	..	..	..	..	..	..	..	1,10,048	
	Monghyr,	69,561	0	30,665	9,478	0	0	313	58	301	0	12	0	1,10,378	
	Purneah,	41,890	0	5,369	36,154	0	0	0	0	5,149	0	48	0	88,610	
	Total, Rs. ..	1,11,451	0	36,034	45,632	0	0	313	58	5,450	0	60	0	3,09,086	
RAJSHAHYE,	Bograh,	4,260	126	0	11,575	0	0	0	0	1,224	0	0	0	17,185	
	Dinapore,	7,589	126	1,395	11,187	0	0	11	17	4,724	229	76	0	26,383	
	Maldah,	21,434	246	3,723	10,894	0	0	0	0	7,425	0	0	0	43,720	
	Moorsheadabad,	52,006	11,394	6,023	23,064	183	0	0	0	5,953	0	384	0	99,006	
	Pubna,	5,015	109	11	14,119	0	40	17	0	972	0	0	0	20,284	
	Rajshahye,	10,785	91	320	10,408	11	23	0	23	3,117	0	96	0	24,875	
	Rungpore,	8,219	0	0	16,470	0	0	0	0	343	0	0	0	25,031	
	Total, Rs. ..	1,09,308	12,092	11,472	97,717	194	63	28	40	23,756	229	556	0	2,55,454	
Dacca,	Backergunge,	8,726	0	48	26,360	0	12	0	0	228	182	704	1,844	88,104	
	Dacca,	23,361	123	782	46,709	412	412	0	274	738	3,317	912	4,275	81,265	
	Furzedpore,	7,697	0	0	8,795	0	0	0	0	1,350	0	48	0	17,890	
	Mymensing,	22,835	0	0	89,744	0	0	0	0	1,095	1,369	288	2,555	1,17,898	
	Sylhet,	6,554	1,264	91	35,759	0	0	0	0	3,574	0	80	48	47,370	
	Cachar,	182	0	0	1,848	0	0	0	0	137	0	0	0	2,167	
	Total, Rs. ..	69,355	1,387	871	2,09,215	412	424	0	274	7,122	4,868	2,032	8,722	3,04,682	

CHITTAGONG,	...	8,483	0	0	813	12,461	0	0	0	0	938	229	336	48	23,308
Tipperah,	...	6,960	0	0	12	21,966	0	0	0	23	120	46	48	412	29,587
Bulloah,	...	3,220	0	0	0	6,875	0	0	6	0	0	0	0	0	10,101
Total, Rs. ...		18,663	0	0	825	41,302	0	0	6	23	1,058	275	384	460	62,996
NUDDEA,	...	19,335	509	137	137	8,686	74	183	0	0	686	0	96	0	29,706
Jessore,	...	17,394	0	428	428	10,328	6	74	0	6	964	0	48	48	29,490
Baraset,	...	9,832	0	188	188	6,490	23	143	0	0	2,754	0	0	0	19,430
Barrackpore,	...	16,424	0	2,999	2,999	1,441	0	12	80	0	789	0	96	96	21,237
24-Pergunnahs,	...	2,26,234	0	26,758	26,758	38,773	875	1,624	0	57	8,052	0	1,860	2,976	3,07,209
Calcutta,	...	2,44,785	0	11,437	11,437	45,407	1,281	1,979	0	1,338	5,376	2,012	21,984	7,548	3,43,247
Total, Rs. ...		5,34,204	509	41,247	41,247	1,11,125	2,259	4,015	80	1,401	18,621	2,012	24,084	10,668	7,50,325
BURDWAN,	...	11,826	13,066	198	198	3,037	34	17	0	17	509	0	96	0	28,800
Beerbhoom,	...	Farmed at a Jummah of													36,100
Burdwan,	...	31,751	24,070	3,778	3,778	8,670	120	166	0	11	618	0	336	1,242	70,762
Hooghly,	...	70,552	0	6,285	6,285	10,637	332	778	0	11	3,408	23	624	2,667	95,317
Midnapore,	...	18,575	23	1,576	1,576	12,033	80	28	0	25	1,544	0	96	189	34,119
Total, Rs. ...		1,32,704	37,159	11,837	11,837	34,377	566	989	0	64	6,079	23	1,152	4,048	2,28,998
CUTTACK,	...	10,800	0	8,455	8,455	8,001	37	0	0	16	1,064	0	240	183	28,796
Pooree,	...	4,109	0	3,047	3,047	3,983	129	0	0	23	117	0	0	0	11,408
Balasore,	...	1,460	0	731	731	2,663	0	2	0	2	1,176	0	0	0	6,034
Total, Rs. ...		16,369	0	12,233	12,233	14,647	166	2	0	41	2,357	0	240	183	46,238
CHOTA NAGPORE, ...	...	49,155	0	3,017	3,017	2,110	103	0	0	0	0	0	0	0	54,383
Lohardugga,	...	47,374	0	335	335	3,532	0	871	0	0	115	0	0	0	52,227
Maunbhoom,	...	24,103	0	187	187	4,158	23	0	0	0	132	0	0	0	28,603
Singbhoom,	...	4,870	0	0	0	613	0	0	0	0	0	0	0	0	5,483
Total, Rs. ...		1,25,502	0	3,539	3,539	10,413	126	871	0	0	247	0	0	0	1,40,698

Divisions.	Districts.	Country Spirits.	Putehwy.	Taree.	Ganjah.	Siddhee.	Churus.	Bhang.	Majoom.	Moddut.	Cundoo.	Imported Wines and Spirits.	Rum.	Total.	REMARKS.
ASSAM,	Goalparah,	2,373	0	0	7,360	0	0	0	6	860	0	0	0	10,539	
	Kamroop,	0	0	0	3,701	0	0	0	0	453	0	0	706	4,860	
	Durrung,	227	0	0	111	0	0	0	0	0	0	0	0	338	
	Luckimpore,	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Nowgong,	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Seesagar,	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total, Rs. ..	2,600	0	0	11,112	0	0	0	6	1,313	0	0	706	15,737	
ARUNACHAL,	Darjeeling,	2,636	0	0	1,024	0	0	0	0	0	0	43	0	3,708	
	Akyah,	12,330	0	16,370	4,700	0	0	0	0	7,200	5,370	2,008	80	48,058	
	Ramree,	3,505	0	1,550	500	0	0	0	0	948	1,794	96	0	8,373	
	Sandoway,	1,310	0	850	31	0	0	0	0	1,068	408	315	0	4,042	
	Total, Rs. ...	17,145	0	18,750	5,231	0	0	0	0	9,216	7,632	2,419	80	60,473	

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Secretary to the Government of Bengal

To the JUNIOR SECRETARY to the BOARD of REVENUE, D. P.

Fort William, the 12th April 1860.

Abkarry,

SIR,

I AM directed by the Lieutenant-Governor to acknowledge the receipt of the Officiating Junior Secretary's letter No. 6, dated the 6th January last, reporting the Financial results of the Abkarry Administration of the Lower Provinces for the past official year 1858-59 and in reply to communicate the following observations thereon.

2. The total net increase of revenue during the year amounted, the Lieutenant-Governor observes, to Rupees 1,97,115 above that of 1857-58 in which year also there had been a large increase on the previous year's revenue from this source.

3. Notwithstanding the large remissions amounting to Rupees 36,310 made in the Patna Division on account of the closing of Liquor Shops in places where European Troops were stationed, the net revenue of the Division was only Rupees 872 less than that of 1857-58.

4. In Assam alone the falling off was considerable (Rupees 4,651) and not thoroughly accounted for. It is, the Lieutenant-Governor observes, attributed by the Board to decreased sales of Opium, but whether that falling off in the sales has been the effect of decreased consumption or increased cultivation is not stated.

5. None of the other Divisions appear to require special notice here.

Mr. Cunliffe in Bhojpur.
Captain Emerson in Dinapore.
Mr. Caspers in Tirhoot.
Baboo Radhanath Bose in Purneah.
" Mothoornath Banerjee in Rajshahye.
" Soorjeeoomar Mookerjee in Bograh.
" Dwarkanath Banerjee in Purneah.
The late Baboo Koylas Chunder Dutt in Calcutta.
Baboo Gohindram Das in Moorshedabad.
Mr. Hampton in Houghly.
Baboo Kalakant Bose in Dinapore.

The Lieutenant-Governor is of opinion that the general results exhibited are satisfactory, and he has noticed with approbation the high terms in which the Officers named in the margin have been specially commended for their zealous exertions in the Abkarry Department.

I have the honor to be,

SIR,

Your most obedient Servant,

Secretary to the Government of Bengal.

(H.B. P. D. O. S.)

TO THE OFFG. SECRETARY TO THE GOVT. OF BENGAL.

Dated 17th September 1862.

SIR,

I AM directed by the Board of Revenue to submit herewith their
Abkaree. Report on the Financial results of the Abkarry admin-
A. GROTE, } Esqrs. istration of the Lower Provinces, for the year 1861-62,
and }
E. T. TREVOR, } with the prescribed statements.

2. This Statement shows a net increase of Rupees 6,13,791 over the revenue of the preceding year, and the cost of collection has been generally reduced. The increase of cost in Bhaugulpore and Monghyr is owing to the introduction of the direct system of management in lieu of farms. In Dum-Dum and Barrackpore, the decrease of revenue, consequent on the reduction in the number of Troops at those Stations, accounts for the increase in the proportion borne to it by the charges.

3. Of the increase in the Nuddea Division, amounting to Rupees 1,13,449, Rupees 77,880 are from Calcutta alone, principally in Rum; Assam owes its increase of Rupees 2,12,128 to the gradual decrease of the stocks of Kanee or indigenous Opium, which the Assamese had hoarded up; as these run out, the Natives are driven to the use of duty-paid Opium. Orders have lately been issued for extending the Abkaree law in general to Assam.

4. In the following Divisions also, the increase is striking.

Bhaugulpore	...	...	...	Rs. 88,726
Patna	...	...	...	„ 79,573
Burdwan	...	...	...	„ 51,705

5. In the last 10 years, the annual Net Revenue from Excisable Articles has increased by Rupees 24,06,997, of which upwards of 9 lacs is the increase of duty of Opium.

	GROSS COLLECTIONS.			4. Net Revenue.	5. Net proceeds of Opium.
	1. Spirits and Drugs.	2. Opium.	3. Total.		
1851-52	22,28,976	5,02,703	27,31,679	22,70,959	2,86,088
1861-62	36,68,650	19,22,124	55,90,774	46,77,956	12,73,394
Increase in 1861-62	14,39,674	14,19,421	28,59,095	24,06,997	9,89,306

6. In the Spirit Mchāl the principal features of the year have been the

Statement No. 3, Collections on Country Spirits

DIVISIONS.	NO. OF SUDDER DISTILLERIES ESTABLISHED.			No. of Distilleries of which the establishment has been sanctioned, but not yet carried out.
	Before 1861-62.	In 1861-62.	Total.	
Bhaugulpore,	2	4	6	3
Burdwan ...	8	8	16	.....
Chittagong,	.....	1	1	2
Cuttack ...	2	.....	2	3
Dacca ...	2	18	20	1
Nuddea ...	10	1	11	.....
Patna ...	1	.....	1	17
Rajshahye ...	.....	7	7	11
Total, ...	25	39	64	37

gradual extension of the Sudder Distillery or fixed duty system. The table in the margin shows the progress which has been made during the year in displacing the daily Tax system in each Division.

7. During the year 1862-63, most Districts of the Nuddea, Burdwan, Rajshahye and Dacca Divisions, will be entirely under the fixed duty system. In the Bhaugulpore and Patna Divisions, experiments are being made, but the system is by no means so well adapted

to the Spirit in use in those Divisions as it is to that of Lower Bengal, in which the Spirit is distilled from Molasses, and averages about 25 per cent. below London proof, while that in vogue in Behar is extracted from the Mowah flower, which is produced in every jungle. The Spirit itself is extremely weak; it has been proved and found to be as low as 92 per cent. below London proof. Such Spirit will not bear transport, and the Sudder Distilleries from which it is to be supplied must be placed at very short distances from one another, which entails increased expense.

DISTRICTS.	1860-61.		1861-62.	
	Quantity of Spirit consumed.	Revenue (being Duty and License fees.)	Quantity of Spirit consumed.	Revenue (being Duty and License fees.)
Hooghly	54,381 0 0	90,327 0 0	54,978 0 0	96,453 0 0
Midnapore	57,760 0 0	96,724 0 0	73,542 0 0	1,31,944 0 0
Dacca	6,656 8 0	30,542 5 0	19,279 8 0	28,437 13 4
Jessore	11,368 8 0	19,150 13 9 $\frac{1}{2}$	7,757 0 0	16,086 3 7 $\frac{1}{2}$
Nuddea	8,996 13 0	15,588 8 6	9,901 9 0	18,207 15 6
24-Pergunnahs, including Calcutta	3,26,951 0 0	4,28,759 12 0	2,41,227 0 0	3,72,166 1 0
Patna ... ..	.....	1,16,620 0 0	.....	1,36,311 12 0
Total,	4,66,103 13 0	7,97,712 7 3 $\frac{1}{2}$	4,06,685 1 0	7,99,606 13 5 $\frac{1}{2}$

8. The Statement above compares the result in the years 1860-61 and 1861-62, in those Districts which have been under the Sudder Distillery system during the entire two years. It will be seen that the result is a general falling off in the quantity of Spirits consumed, and in some Districts in the amount of duty realized. The comparison, however, proves nothing against the system, there is little doubt that the year under notice would have shown a considerable increase in Revenue, had the conditions remained unaltered. The orders of Government, however, No. 75 $\frac{1}{2}$ a, dated 13th February 1861, issued on the Petition of the Rum Distillers of Calcutta and its neighbourhood, directed the equalization of the duty on Rum and on Country Spirits,

by raising the duty on the latter to Rupees 2-4 per Imperial Gallon, equivalent to Rupees 1-11 at 25 per cent under London proof, the former rate having been only 1-4 per Imperial Gallon, 25 per cent under London proof. The increased rate of duty was at once introduced by the Board into Calcutta and the Nuddea and Burdwan Divisions, as well as into other Districts in which the fixed duty system was firmly enough established to admit of this being done. The result was an immediate fall in the consumption, as illustrated in the Statement below. Not only does the enhanced price to the consumer

DISTRICTS.	Number of months in the year, omitting fractions during which the duty was levied at the higher rate, specifying the rate.	Consumption during those months.	Duty, including License Fees.	Consumption in the same number of months prior to that in which the duty was raised.	Duty including License Fees in those months.
Burdwan	4 Months	3222 0 0	7340 0 0	5165 0 0	9302 0 0
Hooghly... ..	4 Ditto	14314 0 0	31274 0 0	20009 0 0	33128 0 0
Chittagong	5 Ditto	1678 0 0	2164 0 0	1907 0 0	1678 0 0
Backergunge	3 Ditto	1740 0 0	3470 0 0	2596 0 0	3385 0 0
Cachar	4 Ditto	150 0 0	413 0 0	240 0 0	120 0 0
Dacca	4 Ditto	5330 0 0	10324 0 0	7734 0 0	10012 0 0
Furzedpore	4 Ditto	1038 0 0	1839 0 0	1113 0 0	1499 0 0
Jessore	4 Ditto	1564 0 0	4752 0 0	3092 0 0	5454 0 0
Nuddea	4 Ditto	2680 0 0	7727 0 0	4355 0 0	7363 0 0
Calcutta and 24 Pergunnahs	4 Ditto	25135 0 0	14818 0 0	112248 0 0	153962 0 0
Barrackpore	4 Ditto	446 0 0	1043 0 0	1200 0 0	1537 0 0
Total, ... ..	.....	57327 0 0	145164 0 0	159359 0 0	226440 0 0

act directly to decrease consumption, but the removal of the differential duty has transferred much of the consumption to Rum. The figures in the Statement given below comparing the sales of Rum and Country Spirits in Calcutta, during each of the quarter of the year 1861-62, will show how Rum is displacing Country Spirit. The Board have no doubt that the change will gradually extend to the Provinces, but they have not before them the figures necessary for the comparison.

PERIOD.	No. of Gallons Consumed.			Revenue Levied in Shape of Duty and License Fees.		
	Rum.	Country Spirits.	Total.	Rum.	Country Spirits.	Total.
1861-62.						
First Quarter	19717	35883	55600	44367	44854	89221
Second Quarter	21547	38169	59716	48481	47711	96192
Third Quarter	27867	32997	60864	62701	42866	105567
Fourth Quarter	33413	9172	42585	75180	20637	95817
Total of 1861-62.....	102544	116221	218765	230729	156068	386797

9. In Behar the decrease shown in Statement 1 is nominal only, it being balance which was realized soon after the close of the year. The Dinapore decrease was caused by the transfer of ex-cantonment shops to the Patna jurisdiction. From the beginning of the year 1861-62, the farming of the Tirhoot, Sarun and Shahabad Districts has been abandoned, they have been taken under direct management, and experimental Sudder Distilleries are being opened.

10. In the Bhaugulpore Division, tracts of country have been transferred from Bhaugulpore to Monghyr, and the Santhal Pergunnahs, which account partly for the respective increase and decrease. In Purneah the decrease is attributed to the undue extension of the Sudder Distillery system, which has on this District caused a greater fall of revenue even than is usual on its first introduction. The Commissioner is opposed to the system for his Division, and the Board have now under their consideration whether any modification of it is necessary here.

11. The decrease in Monghyr is also owing to the extension of the Sudder Distillery system, but the Board have no doubt that the Revenue will recover itself gradually in this District.

12. In Moorshedabad an additional cause of decrease was the raising of the duty on Spirit to the full rate of 2-4 per Imperial Gallon London proof, which has checked consumption, and also the closing of shops, within 3 miles of Cantonments, in the interests of the European Soldiery.

13. In the Dacca, Nuddea, and Burdwan Divisions, also, the duty on Spirits manufactured in Sudder Distilleries has been raised to the full rate of Rs. 2-4 per Imperial Gallon London proof, thus equalizing it with that on Rum. The decrease of Country Spirit duty in the District of Burdwan is compensated for by the increase in the duty on Taree and Putchye, to the consumption of which the poorer classes are said to be driven by the high rate of duty on Country Spirit.

14. In Chittagong, the Local Authorities encountered great obstacles from the vendors in introducing the Sudder Distillery system. No one could be induced to set up a still within the Distillery premises, but the authorities have been vigilant against smuggling, and the opposition is giving way.

In this District also it is reported that the poorer classes are taking to Putchye as a cheaper article. The Board contemplate the gradual increase of the tax on this liquor.

15. The Statement shews an increase in Tipperah caused by the location of a detachment of Military Police in the District.

16. In Cuttack the decrease is attributed to the new system of taxation. The loss, however, is compensated for by the increase on Taree.

17. The decrease in Goalpara is merely nominal. The duty used formerly to be paid into this treasury, but now it is levied at Kamroop, in which

District, the distillery, a private one belonging to Mr. Becher, but under excise surveillance is situated. The increase in Kamroop appears in Statement 4.

18. Of the large increase of Revenue under this head, Rupees 1,18,965 is due to Calcutta alone. It has been explained above. Statement No. 4, Collections on Rum. that the increase in consumption of this Spirit is owing to the late measure, for raising the duty of Country Spirit to a level with that on Rum 2-4 per Imperial Gallon, L. P.

19. The marked increase in Calcutta and the 24-Pergunnahs is no more than might be expected from the greater number of Europeans and Americans belonging to the consuming classes. Statement No. 5, Collections on Imported Wines and Spirits.

20. The increase on collections in Putehye and Taree, as already explained, is owing to the poorer classes, who formerly consumed Country Spirits, having been driven by the high excise duty on that article to the use of these liquors. Statement No. 6, Collections on Putehye. Statement No. 7. Ditto on Taree.

21. The Ganja revenue still continues to increase, notwithstanding the doubling of the duty, and the imposition of a license fee on the retail trade. The Collections exceeded those of the previous year by Rupees 93,108. Statement No. 8, Collections on Ganja.

Ganja.

DIVISIONS.	1861-62.		LAST ENTIRE YEAR BEFORE THE DUTY WAS DOUBLED.	
	Quantity consumed.	Revenue derived.	Quantity consumed.	Revenue derived.
Bhangulpore	774 19 14	84794	1653 21 0	66141
Burduwan	443 8 3	47852	947 24 0	37904
Chittagong	441 29 1	46507	926 13 0	37053
Cuttack	260 33 12	26367	379 11 0	15171
Dacca	2101 0 0	219132	4765 19 0	190619
Nuddea	1261 14 11	115422	2211 30 0	88470
Patna	1830 25 2	74786	1646 35 0	65875
Rajshahye	1315 22 15	134959	2457 39 0	98319
Assam	92 7 0	9561	164 17 0	6577
Chota Nagpore,	127 29 14	14074	261 16 0	10456
Darjeeling	14 3 6	1327	38 22 0	1542
Total... ..	8662 33 14	774781	15153 7 0	618127

22. The Memo. above compares the results of 1861-62 with those of the last entire year before the fixed duty was raised from one to two Rupees a seer. As some of the Districts were under farm, and as previous to the doubling of the duty licensed, each Vendor bound himself to pay duty on what was estimated to be the monthly consumption of the tract of which his shop had the monopoly (whether he actually cleared that quantity or not,) the actual quantity consumed cannot be accurately stated, but for the purposes of comparison it has been assumed that every Rupee of duty represented a seer of Ganjah consumed, that being then the fixed duty. It will be seen that the

measure of doubling the duty has proved most successful ; the consumption of the drug has been decreased by 6,790 maunds in the year, while the revenue has increased by Rupees 1,55,976.

23. The policy of the measure lately sanctioned for levying the duty at Rajshahye on all Ganjah exported to the North-Western Provinces, was illustrated in a case recently brought to the notice of the Board by the Commissioner of Patna. The farmer of the Ganjah Mehal at Benares purchased a quantity of the drug at Rajshahye, for exportation to his own District ; but on the arrival of the consignment at Patna it was discovered that there was a considerable deficiency. After enquiry it was discovered that the missing quantity had been diverted from its original destination and sent to Gya and Azingurh ; whether that sent to Gya passed into consumption without payment of duty is still under enquiry.

Statements Nos. 9 to 12,
Collections on Siddhee,
Churru, Bhang and
Majoom.

24. These Statements do not call for any particular remarks ; the collections under each of the heads have improved.

25. Under this head, the collections have increased by Rupees 2,87,652. The largest increase is in Assam, next in Burdwan, and then in Nuddea and Cuttack.

Statement No. 13, Collec-
tions on Abkarry Opium.

26. In Assam the increase is attributable as above stated to the stoppage of the Kanee cultivation, and the gradual exhaustion of the stores of it which the Assamese had collected. It is suspected that this cultivation has not yet entirely ceased, and the Government have recently ordered that the possession of Kanee shall in future be deemed a penal offence and punished accordingly.

G. O. No. 227 S, dated
2nd August 1862.

27. The falling off in Goalparrah and also in Dinajepore and Rungpore, is supposed to be owing to the consumption of illicit Opium smuggled across the frontier from Cooch Behar and Bootan. Instructions have been issued by the Board to the local Officers to take active measures against the smugglers, but no successful result has yet been obtained. In Sylhet the decrease has been caused by the Cossyah outbreak.

28. In consequence of the increase in the cost of manufacture of the drug, the Board have raised the prices in the several Districts from the 1st May 1862, as already reported to Government in their Letter No. 139, dated 3rd June last.

Statement No. 14, Collec-
tions on Muddut.
Ditto No. 15, Collections
on Chundoo.

29. The collections in both these articles which are preparations from Opium, have increased. From Muddut the increase is considerable.

30. The Board have impressed on their Subordinates the expediency of giving rewards more fully and promptly to persons who assist in the detection and conviction of offenders against the Abkaree Law, in order to secure co-operation with the preventive force.

Statement No. 16, Ar-
rests, Convictions, and
Imprisonments.

31. The Officers connected with this branch of the Revenue have, in general, conducted their duties to the satisfaction of their Superiors. The following are entitled to special credit :—

Baboo Soorjicoomar Mookerjee, Deputy Collector in Patna.

Mr. J. E. Howell, Deputy Collector in Tirhoot.

Mr. W. R. Davies, Deputy Collector in Bhaugulpore.

Baboo Kallyprosono Roy Chowdry, Deputy Collector in Moonghyr.

Baboo Gourdos Bysack, Deputy Collector in Moorshedabad.

Mr. Sarson, Deputy Collector in Chittagong.

Of Mr. J. Mackenzie, Abkary Superintendent of Calcutta and 24-Pergunnahs, the Commissioner reports that “he has discharged his duties very satisfactorily, shewing himself to be a highly efficient Officer of unusual energy and most business-like habits, and taking a real interest in the business of his Department, which has improved greatly in his hands.”

Baboo Dwarkanath Banerjee, Deputy Collector in the 24-Pergunnahs.

Mr. Pogson, Deputy Collector in Hooghly. This Officer is most highly praised by the Commissioner.

Baboo Ramnarain Samudra, Deputy Collector in Burdwan.

Baboo Kumlakant Bysack, Deputy Collector in Midnapore.

Baboo Jugginohun Roy, Deputy Collector in Cuttack.

Mr. Plowden, the Commissioner of Burdwan, Mr. Money, Commissioner of Bhaugulpore, and Mr. Palmer, Collector of Hooghly, have taken the most marked interest in this branch of their duties, and have paid successful attention to it.

32. Arracan has this year been excluded from the report, as it is no longer under the Government of Bengal.

I have the honor to be,

SIR,

Your most Obedient Servant,

H. L. DAMPIER,

Secretary.

COMPARATIVE STATEMENT of Alkany Revenue for 1861-62.

1	DISTRICT.	Collections including proceeds of Opium.				Charges including cost of Opium.		Cost of Opium at Rs 55 a seer.		Percentage of charges to collections after deducting cost of Opium from both sides.		Net Revenue fund after deducting Col. 6 from Col. 2 and Col. 7 from Col. 5.		REMARKS.
		Preceding year 1860-61.	Year of report 1861-62.	Decrease.	Increase.	Preceding year 1860-61.	Year of report 1861-62.	Preceding year 1860-61.	Year of report 1861-62.	Preceding year 1860-61.	Year of report 1861-62.	Preceding year 1860-61.	Year of report 1861-62.	
BARRUT.	Panna	2,63,867	3,20,770	60,903	17,922	15,348	473	492	6 3 0	4 8 7	2,51,715	3,14,422	62,707	<p><i>Panna Division.</i></p> <p>A. The increase is principally in Country Spices and Gaudh.</p> <p>B. This increase is nominal only, as there was an outstanding balance of Rs. 12,000 at the close of the year, which was realized a few days after its close.</p> <p>C. The decrease is owing to the transfer of the excise on Spirit and Tare Shops to the Panna jurisdiction.</p> <p><i>Bhagulpore Division.</i></p> <p>D. Principally in Country Spices, Opium, Ganja and Tare.</p> <p>E. The decrease is the result of the extension of the Sudder Judiciary system, the immediate effect of which is generally a falling off in the Revenue.</p> <p>F. About half of this is due to the transfer to the Sudder Pergunnas of shops from Moorshedabad and Bhagulpore.</p> <p>G. A tract of country yielding 38,000 Rs. was transferred from Bhagulpore to Monghyr and to the Sudder Pergunnas.</p> <p><i>Rajshahi Division.</i></p> <p>H. Principally from Ganja and Opium.</p> <p>I. Owing to Opium, Ganja and Rum.</p> <p>J. The decrease is in Country Spices.</p>
	Behar	2,32,828	2,56,722	23,894	685	1,974	250	275	0 2 11	0 3 1	2,31,543	2,55,022	23,479	
	Saran	1,68,877	2,01,490	32,613	1,086	1,974	17	23	0 9 10	0 15 8	1,67,881	1,99,575	31,694	
	Shahabad	99,656	9,571	314	1,853	5,577	17	23	1 13 6	2 7 9	97,803	97,433	370	
	Thiboot	24,009	1,577	2,689	5,769	1,242	290	386	12 15 1	8 6 7	23,399	14,067	9,332	
BARRUT.	Total	1,63,753	1,66,438	2,689	1,066	5,566	386	386	1,63,511	1,66,067	2,554	<p><i>Panna Division.</i></p> <p>A. The increase is principally in Country Spices and Gaudh.</p> <p>B. This increase is nominal only, as there was an outstanding balance of Rs. 12,000 at the close of the year, which was realized a few days after its close.</p> <p>C. The decrease is owing to the transfer of the excise on Spirit and Tare Shops to the Panna jurisdiction.</p> <p><i>Bhagulpore Division.</i></p> <p>D. Principally in Country Spices, Opium, Ganja and Tare.</p> <p>E. The decrease is the result of the extension of the Sudder Judiciary system, the immediate effect of which is generally a falling off in the Revenue.</p> <p>F. About half of this is due to the transfer to the Sudder Pergunnas of shops from Moorshedabad and Bhagulpore.</p> <p>G. A tract of country yielding 38,000 Rs. was transferred from Bhagulpore to Monghyr and to the Sudder Pergunnas.</p> <p><i>Rajshahi Division.</i></p> <p>H. Principally from Ganja and Opium.</p> <p>I. Owing to Opium, Ganja and Rum.</p> <p>J. The decrease is in Country Spices.</p>
	Bhagulpore	9,62,083	10,39,523	80,640	21,631	22,197	940	1,036	2 7 5	2 0 7	9,38,022	10,17,025	79,003	
	Monghyr	1,03,883	1,08,838	4,955	2,942	12,023	2,203	4,770	0 9 7	7 2 5	1,01,941	96,810	5,131	
	Panna	1,67,278	1,75,588	8,310	1,539	6,312	436	633	1 0 10	4 6 6	1,66,216	1,67,246	1,030	
	Deoghur	1,17,776	1,11,814	5,962	5,959	22,235	10,264	11,175	9 10 11	10 13 11	97,129	89,587	7,542	
BARRUT.	Godda	9,115	49,152	39,037	9,115	48,133	39,018	<p><i>Panna Division.</i></p> <p>A. The increase is principally in Country Spices and Gaudh.</p> <p>B. This increase is nominal only, as there was an outstanding balance of Rs. 12,000 at the close of the year, which was realized a few days after its close.</p> <p>C. The decrease is owing to the transfer of the excise on Spirit and Tare Shops to the Panna jurisdiction.</p> <p><i>Bhagulpore Division.</i></p> <p>D. Principally in Country Spices, Opium, Ganja and Tare.</p> <p>E. The decrease is the result of the extension of the Sudder Judiciary system, the immediate effect of which is generally a falling off in the Revenue.</p> <p>F. About half of this is due to the transfer to the Sudder Pergunnas of shops from Moorshedabad and Bhagulpore.</p> <p>G. A tract of country yielding 38,000 Rs. was transferred from Bhagulpore to Monghyr and to the Sudder Pergunnas.</p> <p><i>Rajshahi Division.</i></p> <p>H. Principally from Ganja and Opium.</p> <p>I. Owing to Opium, Ganja and Rum.</p> <p>J. The decrease is in Country Spices.</p>
	Nya Doonka	...	...	...	...	...	...	...	...	...	...	...	...
	Panna	...	...	...	...	...	...	...	...	...	...	...	...
	Rajshahi	...	...	...	...	...	...	...	...	...	...	...	...
	Total	3,38,128	4,44,987	112,192	25,955	42,394	12,823	16,361	3 11 11	6 2 1	313,671	4,01,797	1,90,367	
BARRUT.	Barrut	48,605	49,748	1,143	14,494	13,322	9,751	10,109	12 2 6	13 2 10	34,014	34,116	402	<p><i>Panna Division.</i></p> <p>A. The increase is principally in Country Spices and Gaudh.</p> <p>B. This increase is nominal only, as there was an outstanding balance of Rs. 12,000 at the close of the year, which was realized a few days after its close.</p> <p>C. The decrease is owing to the transfer of the excise on Spirit and Tare Shops to the Panna jurisdiction.</p> <p><i>Bhagulpore Division.</i></p> <p>D. Principally in Country Spices, Opium, Ganja and Tare.</p> <p>E. The decrease is the result of the extension of the Sudder Judiciary system, the immediate effect of which is generally a falling off in the Revenue.</p> <p>F. About half of this is due to the transfer to the Sudder Pergunnas of shops from Moorshedabad and Bhagulpore.</p> <p>G. A tract of country yielding 38,000 Rs. was transferred from Bhagulpore to Monghyr and to the Sudder Pergunnas.</p> <p><i>Rajshahi Division.</i></p> <p>H. Principally from Ganja and Opium.</p> <p>I. Owing to Opium, Ganja and Rum.</p> <p>J. The decrease is in Country Spices.</p>
	Behar	52,170	50,711	1,459	15,249	14,68	8,787	7,527	14 14 4	15 12 2	33,621	33,403	218	
	Malda	67,738	72,902	5,164	13,608	13,622	6,743	6,833	9 15 1	0 5 8	54,949	59,870	4,921	
	Morshedabad	1,46,598	1,46,066	532	19,434	18,275	10,112	10,978	6 12 10	5 6 9	1,27,364	1,27,841	477	
	Pubna	33,629	33,093	536	5,671	5,927	2,623	2,728	9 12 8	0 0 11	28,051	28,106	55	
BARRUT.	Rajshahi	39,191	40,094	903	8,817	9,041	3,576	3,752	15 3 2	14 15 3	35,571	35,983	412	<p><i>Panna Division.</i></p> <p>A. The increase is principally in Country Spices and Gaudh.</p> <p>B. This increase is nominal only, as there was an outstanding balance of Rs. 12,000 at the close of the year, which was realized a few days after its close.</p> <p>C. The decrease is owing to the transfer of the excise on Spirit and Tare Shops to the Panna jurisdiction.</p> <p><i>Bhagulpore Division.</i></p> <p>D. Principally in Country Spices, Opium, Ganja and Tare.</p> <p>E. The decrease is the result of the extension of the Sudder Judiciary system, the immediate effect of which is generally a falling off in the Revenue.</p> <p>F. About half of this is due to the transfer to the Sudder Pergunnas of shops from Moorshedabad and Bhagulpore.</p> <p>G. A tract of country yielding 38,000 Rs. was transferred from Bhagulpore to Monghyr and to the Sudder Pergunnas.</p> <p><i>Rajshahi Division.</i></p> <p>H. Principally from Ganja and Opium.</p> <p>I. Owing to Opium, Ganja and Rum.</p> <p>J. The decrease is in Country Spices.</p>
	Rangpore	1,42,861	1,43,177	316	42,217	41,845	34,416	34,294	1 7 6	7 0 3	100,644	1,01,332	688	
	Total	5,31,032	5,40,731	12,000	1,18,007	1,17,759	75,862	75,869	9 6 5	6 13 10	4,12,145	4,23,901	11,756	
	Behar	69,735	75,874	6,139	17,074	16,816	9,856	10,664	13 6 8	10 5 4	51,761	56,962	5,201	
	Decca	1,07,538	1,13,938	6,400	17,621	17,621	7,239	7,794	9 9 2	9 4 3	60,790	66,162	5,372	
BARRUT.	Furruckpore	21,915	25,042	3,127	4,401	4,570	1,677	1,787	13 7 5	11 12 0	17,511	20,234	2,723	<p><i>Panna Division.</i></p> <p>A. The increase is principally in Country Spices and Gaudh.</p> <p>B. This increase is nominal only, as there was an outstanding balance of Rs. 12,000 at the close of the year, which was realized a few days after its close.</p> <p>C. The decrease is owing to the transfer of the excise on Spirit and Tare Shops to the Panna jurisdiction.</p> <p><i>Bhagulpore Division.</i></p> <p>D. Principally in Country Spices, Opium, Ganja and Tare.</p> <p>E. The decrease is the result of the extension of the Sudder Judiciary system, the immediate effect of which is generally a falling off in the Revenue.</p> <p>F. About half of this is due to the transfer to the Sudder Pergunnas of shops from Moorshedabad and Bhagulpore.</p> <p>G. A tract of country yielding 38,000 Rs. was transferred from Bhagulpore to Monghyr and to the Sudder Pergunnas.</p> <p><i>Rajshahi Division.</i></p> <p>H. Principally from Ganja and Opium.</p> <p>I. Owing to Opium, Ganja and Rum.</p> <p>J. The decrease is in Country Spices.</p>
	Mymensingh	1,40,210	1,40,162	48	16,815	17,179	8,976	9,664	6 10 7	2 15 3	1,23,292	1,22,881	411	
	Sylhet	80,401	78,462	1,939	12,929	12,521	8,588	7,684	0 0 10	7 0 3	67,865	67,901	34	
	Cachar	21,774	29,928	8,154	6,757	8,634	3,361	7,192	7 4 0	5 3 0	15,057	21,274	6,217	
	Total	441,068	4,63,866	22,898	75,681	77,915	41,673	43,724	8 8 1	9 2 6	5,67,971	5,85,401	17,430	

CHITRA-GOND									
Chittargong ..	56,362	60,250	3,928	17,823	16,013	10,446	11,824	35,456	41,277
Tipperah ..	32,374	38,808	6,434	4,780	4,838	1,133	1,363	27,588	24,957
Bulboach ..	11,608	15,026	3,418	2,710	2,954	316	333	7,755	9,037
Total	1,00,344	1,11,124	10,880	25,315	26,840	11,892	13,482	73,866	81,284
NODDA									
Dum-Dum ..	9,004	9,711	707	1,124	2,213	484	733	7,455	7,455
Nodda ..	54,758	61,571	6,813	10,068	12,372	5,612	6,778	41,754	40,105
Jessore ..	33,572	60,110	2,538	12,073	10,236	5,310	5,067	40,499	39,589
24-Ferganahs including	4,67,682	5,64,425	38,765	50,073	61,863	34,908	33,037	4,17,582	4,51,236
Barnett ..	27,297	23,724	3,573	3,709	4,186	2,475	2,412	23,578	18,237
Barnackpore ..	5,66,067	6,47,401	81,334	73,019	77,073	35,871	35,297	4,63,448	5,70,928
Calcutta ..	11,77,850	12,98,137	1,27,809	1,50,614	1,57,932	87,660	91,007	1,026,736	1,104,185
Total	85,589	40,744	5,153	5,205	5,136	1,575	1,651	20,384	23,618
Burdwan ..	41,682	38,661	2,956	2,906	2,914	1,955	1,914	32,278	32,047
Burdwan ..	91,968	99,681	3,573	14,706	15,306	6,284	6,284	75,648	75,648
Hoxhal ..	1,75,131	2,35,093	50,045	97,984	44,933	17,555	20,252	1,47,537	1,92,112
Midnapore ..	1,00,464	1,04,146	3,682	26,205	27,306	13,262	13,106	74,328	75,556
Total	4,44,844	5,14,409	7,265	75,470	93,414	44,416	57,228	3,65,374	4,21,979
CUTTACK									
Cuttack ..	73,639	81,710	8,071	14,987	13,323	10,757	11,129	63,632	66,178
Bow ..	25,486	31,755	3,269	6,884	6,703	3,184	3,315	21,602	23,027
Balasore ..	66,316	73,444	6,628	29,515	23,216	16,811	18,574	45,928	43,234
Sambalpur ..	12,635	15,629	2,994	3,630	4,404	3,240	4,484	9,117	11,139
Total	1,83,706	2,01,538	13,892	45,920	46,941	34,372	37,352	1,39,777	1,51,264
CHOTA-NAGPUR									
Hazaribagh ..	63,449	64,890	1,441	6,138	6,828	407	623	37,281	37,468
Lehrnaga ..	54,465	64,067	7,602	2,302	2,544	729	877	33,093	31,773
Manbhoon ..	36,694	41,252	4,558	7,000	5,938	1,861	1,925	24,664	25,966
Shahdol ..	6,791	8,707	1,916	860	813	713	699	5,925	7,364
Total	1,63,419	1,78,416	14,997	16,559	16,372	3,215	4,101	1,46,866	1,62,644
AMAR									
Gawalpara ..	84,964	79,156	5,808	31,102	28,233	30,682	28,115	33,862	30,011
Kanpur ..	1,07,335	1,49,391	42,056	21,969	27,317	21,477	26,813	38,826	45,144
Lakimpore ..	1,07,354	1,60,804	53,450	40,210	63,172	40,210	63,172	62,144	97,631
Dumurg ..	29,263	49,819	64,326	11,368	86,757	11,368	50,777	17,996	55,082
Shingur ..	63,790	1,08,975	43,185	23,311	43,041	23,311	42,757	30,675	62,814
Seebagar ..	1,02,578	2,00,683	98,000	40,416	79,345	40,416	75,623	63,162	121,725
Cosyah Hills ..	265	311	46	.....	.....	.....	.....	265	311
Total	4,48,049	7,93,124	3,64,953	1,70,751	3,07,798	1,70,190	3,08,309	2,73,198	4,55,225
DARJEELING									
Darjeeling ..	4,813	5,590	773	.....	.....	.....	.....	4,812	5,297
Grand Total	47,93,880	55,90,778	8,42,537	7,29,717	9,12,817	4,83,021	6,46,730	4,64,165	6,77,325

Caldong Division.

K. In Opium and Ganja.

Naddeo Division.

L. Mainly in Rum, but a considerable increase also in Ganja and Opium.

M. This decrease is owing to there having been so few troops at Barrackpore during the year.

Burdwan Division.

N. The increase is in Opium, Ganja, Rum and Putehya.

O. This is a nominal decrease, as this balance was outstanding at the end of the year and was soon after recovered.

Cuttack Division.

P. The increase is in Opium and Ganja.

Chota Nagpur.

Q. The increase is principally in Country Spirits, and partly in Opium and Ganja.

Amar.

R. Owing to the gradual expenditure of the stocks of indigenous Kase which the natives had hoarded up.

S. Decrease in Opium supposed to be owing to smuggling from Cooh Behar.

Dacca.	Backergunge	7,606	7,606	.....	7,606	.....	10,993	.....	10,993	269	3,927	8,076	12,272	1,279	.....
	Dacca	23,502	23,502	84	22,138	8,321	30,343	726	.....	26,464	27,190	.....	930	.....	3,553
	Furreedpore	5,483	5,483	.....	6,941	1	6,942	202	3,233	4,937	7,872	.....	.....	.....	.....
	Mymensing	17,187	17,187	.....	22,144	.....	22,144	1,930	5,280	7,028	14,238	.....	.....	.....	7,906
	Sylhet	9,896	9,896	.....	7,139	.....	7,139	60	4,484	1,279	5,823	.....	.....	.....	1,316
	Cachar	213	213	.....	.....	365	365	52	.....	866	918	.....	553	.....	.....
	Total	63,887	63,887	84	69,355	8,687	78,126	3,329	16,944	48,040	68,313	2,762	12,575	.....	.....
CHITTA-GONG.	Chittagong	7,434	7,434	.....	8,246	.....	8,246	664	.....	3,569	4,233	.....	4,013	.....	.....
	Tipperah	5,967	5,967	.....	6,956	.....	6,956	.....	9,858	.....	9,858	2,902	.....	.....	.....
	Bullooah	2,792	2,792	.....	3,208	.....	3,208	.....	3,452	.....	3,452	244	.....	.....	.....
	
	Total	16,193	16,193	18,410	18,410	664	13,310	3,569	17,543	3,146	4,013
NUDDA.	Dum-Dum	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nudda	22,660	22,660	90	.....	5,475	5,565	180	.....	5,449	5,629	.....	.....	.....	.....
	Jessore	11,562	11,562	5,202	.....	16,042	21,304	5,542	.....	17,289	22,831	1,527	.....	.....	.....
	24-Pergunnahs	1,33,318	1,33,318	4,954	.....	14,196	19,150	3,194	.....	11,683	14,877	.....	.....	.....	4,273
	Barrackpore	.....	.....	.....	.....	2,16,956	2,16,956	.....	.....	1,70,604	1,70,604	.....	.....	.....	46,352
	Calcutta	1,45,325	1,45,325	128	.....	3,500	3,628	92	.....	3,504	3,596	.....	.....	.....	32
		.....	.....	.....	.....	1,98,595	1,98,595	.....	.....	1,56,068	1,56,068	.....	.....	.....	42,527
	Total	6,981	3,12,865	10,434	.....	4,34,764	4,65,198	9,008	.....	3,64,597	3,73,605	1,591	93,184	.....	.....
BURDWAN.	Bancoorah	.....	11,809	.....	12,604	.....	12,604	.....	14,455	.....	14,455	1,851	.....	.....	.....
	Beerbhoom	.....	10,807	.....	11,438	.....	11,438	.....	10,807	.....	10,807	.....	.....	.....	631
	Burdwan	26,257	26,257	.....	12,896	21,252	34,148	5,280	19,523	.....	24,803	.....	.....	.....	9,345
	Hooghly	66,356	66,356	.....	.....	67,980	67,980	.....	.....	76,600	76,600	8,620	.....	.....	.....
	Midnapore	17,818	17,818	.....	18,798	.....	18,798	2,956	9,528	5,852	18,336	.....	.....	.....	462
	Total	19,150	1,33,017	.....	55,736	89,232	1,44,968	8,236	34,790	1,01,975	1,45,001	10,471	10,438	.....	.....
CUTTACK.	Cuttack	.....	1,937	8,911	2,507	11,915	14,422	298	4,164	8,144	12,606	.....	1,816	.....	.....
	Pooree	.....	4,694	.....	5,496	.....	5,496	5.6	4,293	2,056	7,277	1,781	.....	.....	.....
	Balasore	.....	1,572	.....	1,096	.....	1,096	.....	1,095	.....	1,095	.....	.....	.....	1
	Sumbulpore	.....	2,238	.....	2,375	.....	2,375	.....	3,955	.....	3,955	10,80	.....	.....	.....
	
	Total	.....	10,441	8,911	11,974	11,915	23,889	1,224	13,509	10,200	24,933	2,861	1,817	.....	.....

Division.	1	Average Annual Collections for five Years, preceding the year under report.					Collections in 1860-61, the year preceding that under report.					Collections in 1861-62 the year under report.				Increase in 1861-62 the year under report.	Decrease in 1861-62 the year under report.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15		
DISTRICT.		License Fee.	Daily tax.	Fixed duty on consumption.	Total.	License Fee.	Daily tax.	Fixed duty on consumption.	Total.	License Fee.	Daily tax.	Fixed duty on consumption.	Total.				
CHOTA NAGPUR.	Hazarebangl.	.....	49,548	.....	49,548	.....	55,992	.....	55,992	.....	56,788	.....	56,788	.....	.....	796	.....
	Lohardugga	.....	47,417	.....	47,417	.....	50,730	.....	50,730	.....	57,232	.....	57,232	.....	.....	6,502	.....
	Manbhoora	.....	24,190	.....	24,190	.....	28,040	.....	28,040	.....	29,424	.....	29,424	.....	.....	1,384	.....
	Singbhoom	.....	3,935	.....	3,935	.....	3,954	.....	3,954	.....	5,552	.....	5,552	.....	.....	1,588	.....
	Total	.....	1,25,090	.....	1,25,090	.....	1,38,726	.....	1,38,726	.....	1,48,996	.....	1,48,996	.....	.....	10,270	.....
ASSAM.	Gowalparah	38	.....	1,565	1,603	192	.....	997	1,189	9	.....	230	326	.....	.....	863	.....
	Kamroop	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Lukhipore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Seebagar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Cossya Hill	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	38	.....	1,565	1,603	192	.....	997	1,189	96	100	230	426	.....	.....	100	863
	Darjeeling	2,596	.....	.....	2,596	3,146	.....	.....	3,146	.....	4,146	.....	4,146	.....	.....	1,000	.....
	Grand Total	1,88,387	12,33,674	3,45,659	17,67,720	1,74,126	9,81,750	7,08,634	1,864,510	43,751	10,66,464	7,71,456	18,81,671	2,03,513	1,86,352	2,03,513	1,86,352

NOTE.—In Districts in which under recent orders the retail sale of Rum, Dacca, and Country Spirits is covered by the same license, the fees on such licenses have been altogether omitted from this Statement, & shown altogether in Statement No. 4 (Rum.)

No. 1.
COMPARATIVE STATEMENT of Collections on Rum.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.		Collections in 1860-61, the year preceding that under Report.		Collections in 1861-62, the year under Report.		Increase in 1861-62, the year under Report.		Decrease in 1861-62, the year under Report.		REMARKS.
		License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.		
Patna	Patna	
	Behar	...	...	...	...	...	...	...	...	...	...
	Sarun	...	...	...	...	...	...	...	...	...	...
	Shahabad	...	...	...	...	...	...	...	...	...	...
	Dinapore	...	...	...	...	...	...	...	...	...	...
Bhaugulpore	Tirhoot	
	Total	...	...	...	...	...	...	...	...	...	...
	Bhaugulpore	...	...	...	...	...	...	...	...	...	...
	Monghyr	...	...	...	...	...	...	...	...	...	...
	Purneah	32	16	48	84	...	84	16	4	20	64	
Rajshahye	Deoghur	
	Goddia	...	...	...	...	...	...	...	...	...	...
	Nya Doonka	...	...	...	...	...	...	...	...	...	...
	Pakour	...	...	...	...	...	...	...	...	...	...
	Rajnuchal	...	...	...	...	...	...	...	...	...	...
Rajshahye	Total	32	16	48	84	...	84	40	...	40	64	
	Bograh	...	...	...	...	...	...	...	...	...	...
	Dinapore	...	...	...	...	...	...	...	...	...	...
	Maldah	...	...	...	...	...	...	...	...	...	...
	Moorschedabad	...	...	...	...	...	...	...	...	...	...
Rajshahye	Patna	
	Rajshahye	57	533	533	...	1388	1388	...	1643	...	...
	Rungpore	...	458	515	76	...	76	...	...	...	76
	Total	57	991	1048	76	1388	1464	1184	1643	2827	76	
		

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.		Collections in 1861-62, the year under Report.		Collections in 1860-61, the year preceding that under Report.		Collections in 1861-62, the year under Report.		Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
		License Fees.	Fixed duty on consumption.	License Fees.	Fixed duty on consumption.	License Fees.	Fixed duty on consumption.	License Fees.	Fixed duty on consumption.	Total.		
Dacca	Backergunge	672	763	316	...	316	...	905	126	1031	715	
	Dacca	...	1523	216	450	666	...	1536	1372	2908	2242	
	Faridpore	...	...	38	...	38	...	48	...	48	10	
	Mymensing	...	1620	40	3364	3404	...	2196	954	11250	7846	
	Sylhet	39	291	44	450	494	...	284	569	853	359	
	Cachar	2	...	12	...	12	...	228	...	228	216	
	Total	713	4197	666	4264	4930	...	5197	11121	16318	11388	
Chittagong	Chittagong	1328	497	68	382	450	...	64	...	64	...	
	Tipperah	16	229	48	...	48	...	96	...	96	48	
	Bullockah	...	58	...	...	...	...	...	...	...	...
	Total	1346	784	116	382	498	...	160	...	160	48	
Nuddea	Dum Dum	...	...	48	...	48	...	48	306	354	306	
	Nuddea	131	273	72	...	72	...	44	61	105	33	
	Jessore	56	...	48	...	48	...	1345	...	1345	1297	
	24-Pergunnahs	4674	13564	16232	5728	21960	...	33377	33835	67212	45252	
	Barrackpore	...	...	288	8748	9036	...	384	3978	4362	...	
	Calcutta	12392	154743	23085	120229	143314	...	31550	230729	262279	118965	
	Total	17453	168400	39773	134705	174478	...	60748	268909	335657	165853	
Burdwan	Bancoorah	...	...	...	...	...	...	...	...	...	...
	Beerbhoom	...	...	...	...	...	...	...	...	...	...
	Burdwan	162	1640	164	...	164	...	1996	592	2588	2424	
	Hoochly	437	2610	19882	1324	21206	...	20083	2584	22667	1461	
	Midnapore	...	101	45	91	139	...	...	...	...	139	
	Total	599	4351	20094	1415	21509	...	22079	3176	25255	3885	

Cutlack	Cuttack	...	...	...	48	...	48	...	16	...	16	...	32
	Pooree	...	...	...	...	...	...	...	...	...	...	...	...
	Balasore	...	...	...	...	...	...	...	...	...	...	...	...
	Sumbulpore	...	...	...	...	...	...	...	...	...	...	...	...
Total		...	...	...	48	...	48	...	16	...	16	...	32
Chota Nagpore	Hazareebaugh	...	...	...	...	...	...	...	...	...	...	...	...
	Lohardugga	...	...	...	...	...	...	...	...	...	...	...	...
	Maunbhoon	...	...	...	...	...	...	...	...	...	...	...	...
	Singbhoon	...	...	...	...	...	...	...	...	...	...	...	...
Total		...	...	...	...	...	...	...	...	...	...	...	...
Assam	Gowalparah	...	...	...	...	...	...	...	40	...	40	...	...
	Kamroop	...	723	...	...	720	...	706	229	1750	1983	1279	...
	Lukhimpore	...	...	...	...	...	...	...	...	...	...	...	...
	Durrung	...	...	...	...	...	...	...	...	...	...	...	...
	Nowgong	...	...	...	...	...	...	...	...	...	...	...	...
	Seesagar	...	...	...	...	...	...	...	...	...	...	...	...
	Cossyrah Hill	...	...	...	...	...	...	...	...	...	...	...	...
Total		...	720	...	...	720	...	706	269	1750	2025	1319	...
Darjeeling		...	...	...	...	...	...	...	...	...	...	...	...
Grand Total		20,200	179,439	199,639	6,857	1,428,600	203,717	95,693	286,005	382,298	183,952	5371	...

NOTE.—See foot note on Statement No. 3, fees on such licenses as cover the retail sale of both Rum and country Spirits, are included in the license columns of this Statement.

No. 5.

COMPARATIVE STATEMENT of Collections on Imported Wines and Spirits.

1.	2.	3.	4.	5.	6.	7.
DIVISIONS.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1861-62, the year under Report.	Increase on 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
Patna.	Patna	275	624	164	..... 70	
	Behar	228	192	..... 20	..... 4	
	Sarun	9	18	.....	.....
	Shahabad	234	436	..... 16	.....
	Dinapore	358	344	.....	.....
	Tirhoot	55	128	.....	.....
	Total ...	1159	1772	200	74	
Bhaugulpore.	Bhaugulpore	202	488	192	..... 635	
	Monghyr	112	324	..... 16	.....
	Purneah	98	112	.....	.....
	Deeghur	.....	.....	.....	.....
	Godda	.....	.....	.....	.....
	Nya Doomka	32	416	384	.....
	Pakour	.....	.....	.....	.....
	Rajmehal	.....	.....	.....	.....
	Total ...	412	1340	592	635	
Rajshahye.	Bograh	.....	.....	.....	35	
	Dinapore	70	68	.....	53	
	Maldah	.....	.....	.....	.....
	Moorshedabad	134	696	8	.....
	Pubna	.....	36	36	.....

Rajshahi	188	192	188	.....	4
Rangpur	36	100	36	.....	64
Total	428	1136	1024	44	156
Backergunge	426	464	596	132	.....
Dacca	852	1060	1528	468	.....
Faridpur	25	56	48	.....	8
Mymensing	164	228	260	32	.....
Sylhet	73	48	64	16	.....
Cachar	.....	.....	16	16	.....
Total	1540	1856	2512	664	8
Chittagong	195	144	184	40	.....
Tipperah	48	48	96	48	.....
Bulgoah	10	.....	.....	.....	.....
Total	253	192	280	88	.....
Dnn Dum	.....	56	52	.....	4
Nuddea	105	88	76	.....	12
Jessore	59	59	133	74	.....
24-Pergunnahs	2498	2724	6036	3312	.....
Barackpore	.....	320	280	.....	40
Calcutta	21319	22235	25247	3012	.....
Total	23981	25482	31824	6398	56
Bancoorah	78	48	92	44	.....
Beerboom	.....	.....	.....	.....	.....
Burdwan	383	372	348	.....	24
Hooghly	804	824	864	40	.....
Midnapore	138	160	160	.....	.....
Total	1403	1404	1464	84	24

1.	2.	3.	4.	5.	6.	7.
DIVISIONS.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62 the year under Report.	Decrease in 1861-62, the year under Report.
Cutlack.	Cutlack	211	224	144	.....	80
	Pooree	.....	.....	.....	.....	.....
	Balasore	34	107	60	.....	47
	Sumbulpore	.....	.....	.....	.....	.....
	Total	245	331	204	.....	127
Chota-Nagpore.	Hazareebaugh	112	112	41	.....	68
	Lohardugga	.....	.....	.....	.....	.....
	Maunbhoom	.....	.....	.....	.....	.....
	Singbhoom	.....	.....	.....	.....	.....
	Total	112	112	44	.....	68
Assam.	Gowalparrah	.....	.....	.....	.....	.....
	Kamroop	.....	.....	.....	.....	.....
	Lackhimpore	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....
	Seebagur	.....	.....	.....	.....	.....
	Cosyah Hill	.....	.....	.....	.....	.....
	Total,	.....	.....	.....	.....	.....
	Darjeeling	54	64	80	16	.....
	Grand Total,	29587	38606	40544	8086	1148

The decrease is owing to the closing of three shops in the Station of Hazareebaugh during 1861-62.

NO. 6.
COMPARATIVE STATEMENT of Collections on Putschye.

1.	2.	3.	4.	5.	6.	7.
DIVISIONS.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.
Patna.	Patna	.....	.....	.....	.....	.....
	Behar	.....	.....	.....	.....	.....
	Sarun	.....	.....	.....	.....	.....
	Shahabad	.....	.....	.....	.....	.....
	Dinapore	.....	.....	.....	.....	.....
	Tirhoot	.....	.....	.....	.....	.....
Total		.....	.....	.....	.....	.....
Bhagulpore.	Bhagulpore	.....	.....	.....	.....	.....
	Monghyr	.....	.....	.....	.....	.....
	Purneah	.....	.....	.....	.....	.....
	Deoghur	.....	.....	.....	.....	.....
	Godda	.....	.....	.....	.....	.....
	Nya Doonka	.....	.....	.....	.....	.....
	Pakour	.....	.....	.....	.....	.....
Total		.....	.....	.....	.....	.....

1.	2.	3.	4.	5.	6.	7.
DIVISIONS.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.
Rajshahye.	Bogra	88	126	110	.....	16
	Dinapore	121	126	126	.....	.....
	Maldah	.....	245	245	.....	.....
	Moorshedabad	11757	11826	11527	.....	299
	Pubna	108	108	108	.....	.....
	Rajshahye	91	91	91	.....	.....
	Rungpore	.....	.....	.....	.....	.....
	Total	12165	12522	12207	.....	315
Dacca.	Backergunge	.....	.....	.....	.....	.....
	Dacca	125	132	137	5	.....
	Furzedpore	.....	.....	.....	.....	.....
	Mymensing	.....	.....	.....	.....	.....
	Sylhet	1003	1119	2377	958	.....
	Cachar	.....	.....	.....	.....	.....
	Total	1128	1551	2511	963	.....
Chittagong.	Chittagong	.....	.....	455	455	.....
	Tipperah	.....	.....	.....	.....	.....
	Bulloah	.....	.....	.....	.....	.....
	Total	.....	.....	455	455	.....
Nudea.	Dum Dum	.....	.....	.....	.....	.....
	Nudea	640	1099	1176	77	.....
	Jessore	.....	.....	46	46	.....
	Baraset	.....	.....	.....	.....	.....
	24-Pergunnals	.....	.....	.....	.....	.....

No. 7.
COMPARATIVE STATEMENT of Collections on Tarce for 1861-62.

1.		2.		3.			4.			5.	6.	7.	
Districts.		Average annual collections for five years preceding the year under Report.			Collections in 1860-61, the year preceding that under Report.			Collections in 1861-62, the year under Report.			Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
		Unfermented Tarrec, under Section 36 Act 21 of 1856.	Fermented Tarce, under Section 28 Act 21 of 1856.	Total.	Unfermented Tarce under Section 36 Act 21 of 1856.	Fermented Tarce under Section 28 Act 21 of 1856.	Total.	Unfermented Tarce under Section 36 Act 21 of 1856.	Fermented Tarce under Section 28 Act 21 of 1856.	Total.			
Patna		...	36128	36128	...	36757	36757	...	40562	40562	3805	...	
Behar		...	63383	63383	...	64119	64119	...	60249	60249	...	3870	
Saran		...	30318	30318	...	28867	28867	...	29532	29532	665	...	
Shahabad		...	5520	5520	...	14842	14842	...	10570	10570	...	1272	
Dinapore		...	8953	8953	...	6465	6465	...	1727	1727	...	4738	
Tirhoot		...	67031	67031	...	78832	78832	...	78832	78832	...	...
Total		...	211333	211333	6465	223417	229882	1727	219745	221472	4470	12880	
Bhaugulpore		15755	15755	15755	...	
Monghyr		...	31277	31277	...	30655	30655	...	38652	38652	7997	...	
Purneah		...	5099	5099	...	5245	5245	...	6731	6731	1486	...	
Deoghur		
Goddā		
Nya Doomkah		2584	2584	2584	...	
Pakour		
Rajmehal		
Total		...	36376	36376	...	35900	35900	...	63722	63722	27822	...	
DIVISIONS.													
Patna.													
Bhaugulpore.													

1.	2.	3.	4.	5.	6.	7.
Districts.	Average annual collectors for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
	Unfermented Tar-ree, under section 36 Act 21 of 1856.	Unfermented Tar-ree, under Section 36 Act 21 of 1856.	Unfermented Tar-ree, under Section 28 Act 21 of 1856.	Permented Tar-ree, under Section 28 Act 21 of 1856.	Total.	
Cuttack	7222	7222	9364	11175	1811	...
Pooree	3005	3005	3170	3250	80	...
Balasore	872	872	1157	1306	149	...
Sumbulpore	29	29	45	38	7	...
Total ..	11128	11128	13736	15769	2040	...
Hazareebaugh	2637	2637	2882	2931	49	...
Lohardugga	356	356	397	458	61	...
Maunbhoom	165	165	180	224	44	...
Singbhoom	...	...	...	...	...	...
Total ..	3158	3158	3459	3613	154	...
Gowalparah	...	...	...	...	...	...
Kanroop	...	...	...	...	...	...
Lukhinpore	...	...	...	...	...	...
Durrung	...	...	...	...	...	...

No. 8.
COMPARATIVE STATEMENT of Collections on Gujia.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Divisions.	Average annual collections for five years preceding the year under Report.			Collections in 1860-61, the year preceding that under Report.			Collections in 1861-62, the year under Report.			Increase in 1861-62, the year under Report.		
Districts.	License Fees.	Fixed duty on consumption.	Total.	License Fees.	Duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.	REMARKS.		
Patna	4904	12061	13965	1904	13881	15785	3884	18928	22812	7027	...	...
Behar	...	8453	8453	352	5981	6333	1820	5807	7627	1294	...	...
Saran	15962	7494	23456	3212	7494	10706	3675	10493	14169	3463	...	...
Shahabad	...	9762	9762	915	8692	9607	2464	6902	9366	...	241	...
Dinapore	...	...	...	...	...	...	...	...	...	...	...	...
Tirhoot	...	13063	13063	...	19511	19511	...	...	...	...	...	...
Total	17866	50853	68699	6383	55559	61942	11844	62942	74786	18065	241	...
Bhaugulpore	...	...	...	...	...	...	...	...	...	...	...	...
Monghyr	...	8308	8308	2837	8831	11668	3646	11336	14982	3314	...	...
Purneah	1786	33254	35040	727	4556	5283	3472	9398	12870	7597	...	...
Deoghur	...	...	...	8932	34689	43621	14356	37881	52237	8616	...	...
Goddia	...	...	...	...	...	...	...	...	...	...	...	...
Nya Doomka	...	...	...	132	626	758	1028	3677	4705	3947	...	...
Pakour	...	...	...	...	...	...	...	...	...	...	...	...
Rajmehal	...	...	...	...	...	...	...	...	...	...	...	...
Total	1786	33254	43348	12628	48702	61330	22502	62292	84794	23474	...	...
Bagrah	3692	10061	13753	3692	8997	12689	7168	7300	14468	1779	...	...
Dinapore	1676	10706	12382	1676	10578	12254	5680	8000	13680	1426	...	...
Maldah	106	10018	10124	532	11313	11845	2872	11817	14689	2844	...	...
Moorshedabad	2196	22560	24756	2196	23713	25909	3028	24215	27243	1334	...	...
Pubna	229	12822	13051	1496	14085	15581	4796	11435	16231	650	...	...
Rajshahye	366	9533	9899	1832	9876	11708	3592	9517	13109	1401	...	...
Rungpore	837	20083	20920	1684	31983	33667	2676	32863	35539	1872	...	...
Total	8602	95783	104385	13108	110545	123653	29812	105147	134859	11806	...	...

Dacca	Backergunge	...	23643	23643	4772	20064	25436	7992	20418	24110	2074	...
	Dacca	...	34050	34050	5224	41871	47095	9748	42191	51939	4844	...
	Fuereepore	...	7657	7657	1618	7035	8653	2452	7782	10234	1581	...
	Myneensing	...	59287	59287	9628	72074	81702	17636	65982	88618	1916	...
	Sylhet	...	31150	32422	6360	34523	40883	12604	28260	40864	...	19
	Cachar	73	1867	1940	366	2624	2990	600	3467	4067	1077	...
	Total	1345	157654	158999	27968	178791	206729	51032	168100	219132	12392	19
Chittagong	Chittagong	...	2628	11278	2638	9468	12096	3720	11416	15136	3040	...
	Tipperah	...	397	17570	1988	19317	21305	5232	18785	24017	2712	...
	Balioah	...	1309	6463	1309	5864	7173	2216	5138	7354	181	...
	Total	4334	35311	39645	5925	34649	40374	11168	35539	46307	5033	...
Naddea	Dum Dum	...	...	...	48	844	802	48	912	960	68	...
	Naddea	...	2478	9828	2208	7099	9307	2616	9327	11943	2636	...
	Jessore	...	754	8224	3616	9358	12954	3758	10726	14484	1530	...
	24-Perannahs	...	878	30252	3448	42726	46174	5648	47330	52978	6804	...
	Barrackpore	...	...	...	192	1730	1922	192	1966	2158	286	...
	Calcutta	544	27142	27686	2304	28721	31025	2304	30395	32899	1874	...
	Total	4654	75446	80100	11816	90458	102274	14566	100656	115422	13148	...
Burdwan	Bancoorah	...	118	2603	588	2893	3481	816	3331	4147	666	...
	Beerbhoom	...	...	...	344	2684	3028	762	2012	2774	...	254
	Burdwan	...	1560	7686	1560	7252	8812	2592	8201	10793	1981	...
	Hooghly	...	2636	10411	2856	9280	12136	3084	13873	16957	4821	...
	Midnapore	...	...	10361	3578	9065	12643	5142	8039	13181	538	...
	Total	4534	31061	35595	8926	31174	40100	12396	35456	47852	8006	254
Cutlack	Cuttack	...	8012	8012	3480	10662	14142	4124	11655	15779	1637	...
	Poorce	...	5033	5033	2100	3802	7902	2256	6165	8361	459	...
	Balasore	...	2446	2562	576	2049	2627	592	1635	2227	...	400
	Sambulpore	...	...	...	...	...	...	...	...	...	...	...
	Total	116	15491	15607	6158	18513	24671	6972	19395	26367	2096	400
Chota Nagpore...	Hazarechaugh	...	2317	2317	...	2814	2814	520	2269	2819	5	...
	Lohardugga	...	3481	3481	...	3224	3224	1737	2621	4338	1134	...
	Manbhoon	...	4131	4131	...	4221	4221	1252	4522	5774	1553	...
	Singbloom	...	544	544	...	747	747	132	991	1133	376	...
	Total	...	10473	10473	...	11006	11006	3641	10433	14074	3063	...

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.			Collections in 1860-61, the year preceding that under Report.			Collections in 1861-62, the year under Report.			Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
		License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.			
Assam	Gowalparah	158	4390	4548	784	3543	4327	1210	5386	6596	2269
	Kamroop	336	1945	2281	336	2707	3043	588	1874	2462	...	581	
	Lachimpore	...	...	...	...	...	...	...	...	...	...	...
	Darrung	...	...	...	25	175	200	48	74	122	...	78
	Nowgong	...	...	...	...	...	...	...	...	...	...	...
	Seetbaugur	...	...	...	...	...	...	53	40	93	...	...
	Cossiah Hills	7	119	126	36	216	252	48	240	288	36	...	
	Total	601	6454	6955	1181	6641	7822	1947	7614	9561	2398	659	
	Darjeeling	803	206	1009	211	1331	1542	200	1127	1327	...	215	
	Grand Total	44541	526334	564875	94304	587369	681673	166080	608701	774781	94896	1788	

COMPARATIVE STATEMENT of Collections on *Siddhee*.

1.		2.	3.	4.	5.	6.	7.
DIVISIONS.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
Patna.	Patna	.....	.....	.....	.....	.....
	Behar	.....	.....	.....	.....	.....
	Karun	.....	.....	.....	.....	.....
	Shahabad	.....	.....	.....	.....	.....
	Dinapore	.....	.....	.....	.....	.....
	Tirhoot	.....	.....	.....	.....	.....
	Total ..	.....	.....	.....	.....	.....
Bhagnulpore.	Bhagnulpore	.....	.....	.....	.....	.....
	Monghyr	.....	.....	.....	.....	.....
	Purneah	.....	.....	.....	.....	.....
	Deoghur	.....	.....	.....	.....	.....
	Godda	.....	.....	.....	.....	.....
	Nya Doonka	.....	.....	.....	.....	.....
	Pakour	.....	.....	.....	.....	.....
	Rajmehal	.....	.....	.....	.....	.....
	Total ..	.....	.....	.....	.....	.....

1.	2.	3.	4.	5.	6.	7.
DIVISIONS.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceeding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.
Rajshahye.	Bograh	.....	.....	.....	.....	.....
	Dinagore	.....	.....	.....	.....	.....
	Maldah	.....	.....	.....	.....	.....
	Moorshedabad	220	183	91	.....	92
	Pubna	.....	.....	.....	.....	.....
	Rajshahye	11	11	11	.....	.....
Rangpore		.....	.....	.....	.....	.....
Total ..		231	194	102	.....	92
Dacca.	Backergunge	.....	.....	.....	.....	.....
	Dacca	265	274	274	.....	.....
	Furzedpore	.....	.....	.....	.....	.....
	Mymensing	.....	.....	.....	.....	.....
	Sylhet	.....	.....	.....	.....	.....
	Cachar	.....	.....	.....	.....	.....
Total ..		265	274	274	.....	.....
Chittagong.	Chittagong	.....	.....	.....	.....	.....
	Tipperah	.....	.....	.....	.....	.....
	Balooah	.....	.....	.....	.....	.....
	Total ..	.....	.....	.....	.....	.....
Nudda.	Dum Dum	.....	46	46	.....	.....
	Nudda	53	17	17	.....	.....
	Jessore	6	6	6	.....	.....
	24-Pergunnahs	810	291	299	8	.....

REMARKS.

[illegible]

No. 10.
COMPARATIVE STATEMENT of the Collections on Churru.

1.	2.	3.	4.	5.	6.	7.
DIVISIONS.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
Patna.	Patna	.....	.....	.....	.....
	Behar	.....	.....	.....	.....
	Saran	.....	.....	.....	.....
	Shahabad	.....	.....	.....	.....
	Dinapore	.....	.....	.....	.....
	Tirhoot	.....	.....	.....	.....
Total						
Bhaugulpore.	Bhaugulpore	.....	.....	.....	.....
	Monghyr	.....	.....	.....	.....
	Purneah	.....	.....	.....	.....
	Deoghur	.....	.....	.....	.....
	Godda	.....	.....	.....	.....
	Nya Doonka	.....	.....	.....	.....
	Pakour	.....	.....	.....	.....
Rajmehal.	Rajmehal	.....	.....	.....	.....
	Total					
	Bograh	.....	.....	.....	.....
	Dinapore	.....	.....	.....	.....
	Makdah	.....	.....	.....	.....
	Moorshedabad	.....	.....	.....	.....
Rajshahy.	Patna	40	40	40	.....
	Total					

Rajshahye	23	23	23	23	.....	.....	.....
Rungpore	.....	.....	.....	.....	.....	.....	.....
Total ...	63	63	63	63	.....	.....	.....
Backergunge	12	10	12	91	.....	.....	91
Dacca	247	182	91	.....	.....	.....	.....
Farrakpore	.....	.....	.....	.....	.....	.....	.....
Mymensing	.....	.....	.....	.....	.....	.....	.....
Sylhet	.....	.....	.....	.....	.....	.....	.....
Cachar	.....	.....	.....	.....	.....	.....	.....
Total ...	259	192	103	2	.....	.....	91
Chittagong	.....	.....	.....	.....	.....	.....	.....
Tipperah	.....	.....	.....	.....	.....	.....	.....
Bulloah	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....	.....	.....
Dum Dum	.....	23	23	.....	.....	.....	.....
Nudda	162	40	40	.....	.....	.....	.....
Jessore	65	67	67	.....	.....	.....	.....
24-Pergunnahs	1414	1527	2019	492	.....	.....	.....
Barrackpore	.....	11	23	12	.....	.....	.....
Calcutta	2028	2118	2256	138	.....	.....	.....
Total ...	3669	3786	4428	642	.....	.....	.....
Bancoorah	7	11	15	4	.....	.....	.....
Beerbhoom	.....	12	12	.....	.....	.....	.....
Burdwan	163	170	171	1	.....	.....	.....
Hooghly	524	318	435	117	.....	.....	.....
Midnapore	28	29	.....	.....	.....	.....	29
Total ...	722	540	633	122	.....	.....	29

DIVISIONS.	1.	2.	3.	4.	5.	6.	7.
	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
Cutlack.	Cutlack	2	.....	.....	.....	.....
	Pooree	.....	.....	.....	.....	.....
	Balsore	2	.....	2	.....	.....
	Sunabhpore	.....	.....	.....	.....	.....
	Total ..	4	2	2	.....	.....
Chota-Nagpore.	Hazareebaugh	*10	.....	.....	.....	.....
	Lohardugga	.....	.....	10	.....	20	
	Maunbhoom	.....	.....	.....	.....	.....
	Singbhoom	.....	.....	.....	.....	.....
	Total ..	10	30	10	.....	20	
Assam.	Gowalparah	.....	.....	.....	.....	.....
	Kamroop	.....	.....	.....	.....	.....
	Lackbimpore	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....
	Seetbagur	.....	.....	.....	.....	.....
	Cassah Hills	.....	.....	.....	.....	.....
	Total ..	.....	.....	.....	.....	.....
	Darjeeling	.....	.....	.....	.....	.....
	Grand Total ..	4727	4613	5239	766	140	

* These collections were made in 1859-60. The decrease is owing to the Thicadar having absconded during the year, the lease has not been renewed since.

No. 11.
COMPARATIVE STATEMENT of Collections on Bhag.

1.	2.	3.	4.	5.	6.	7.
DIVISIONS.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
Patna.	Patna	600	600	.....	.....
	Behar	.....	425	181	.....
	Sarun	.....	27	85	.....
	Shahabad	.....	134	317	.....
	Dinapore	.....	.....	.....	.....
	Tirhoot	26	29	.....	.....
	Total ...	626	1034	1483	449
Bhagulpore.	Bhagulpore	.....	113	113	.....
	Monghyr	.....	23	.....	290	
	Purneah	.....	.....	.....	.....
	Deoghur	.....	.....	.....	.....
	Godda	.....	.....	.....	.....
	Nya Doonka	.....	.....	.....	.....
	Pakour	.....	.....	.....	.....
	Rajmehal	.....	.....	.....	.....
Total ...	.....	313	136	113	290	

1.	2.	3.	4.	5.	6.	7.	
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
Rajshahye.	Bogra	3	3	.....	.....	.....
	Dinapore	16	34	29	.....	5	
	Maldah	.....	.....	.....	.....	.....
	Moorshead	.....	.....	.....	.....	.....
	Pabna	17	17	17	.....	.....
	Rajshahye	.....	.....	.....	.....	.....
Dacca.	Rungpore	.....	.....	.....	.....	.....
	Total ...	36	54	49	.....	5	
	Backergunge	.....	.....	.....	.....	.....
	Dacca	.....	.....	16	.....	.....
	Furzedpore	.....	.....	.....	.....	.....
	Mymensing	.....	.....	.....	.....	.....
Chittagong group.	Sylhet	.....	.....	.....	.....	.....
	Cachar	.....	.....	.....	.....	.....
	Total ...	.....	.....	16	.....	.....
	Chittagong	.....	.....	.....	.....	.....
	Tipperah	.....	.....	.....	.....	.....
	Bulloah	6	6	.....	.....	6	
Nudda.	Total ...	6	6	.....	.....	6	
	Dum Dum	.....	.....	.....	.....	.....
	Nudda	.....	.....	.....	.....	.....
	Jessore	.....	.....	.....	.....	.....
	Baraset	.....	.....	.....	.....	.....
	24-Pergunnals	.....	.....	.....	.....	.....

Barrackpore	.....	80	91	11	.....
Calcutta	.....	.....	.....	.....	.....
Total ...	.....	80	91	11	.....
Burdwan.	.....	.....	.....	.....	.....
Bancoorah	.....	.....	.....	.....	.....
Beerbhoom	.....	.....	.....	.....	.....
Burdwan	.....	.....	.....	.....	.....
Hooghly	.....	.....	.....	.....	.....
Midnapore	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....
Cuttack.	.....	.....	.....	.....	.....
Cuttack	.....	.....	.....	.....	.....
Pooree	.....	.....	.....	.....	.....
Balasore	.....	.....	.....	.....	.....
Sumbulpore	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....
Chota	.....	.....	.....	.....	.....
Nagpore.	.....	.....	.....	.....	.....
Hazareelaugh	90	125	192	67	.....
Lohardugga	680	65	180	115	.....
Maunbhoom	.....	.....	.....	.....	.....
Singbhoom	.....	.....	.....	.....	.....
Total ...	770	190	372	182	.....
Assam.	.....	.....	.....	.....	.....
Gowalparah	.....	.....	.....	.....	.....
Kamroop	.....	.....	.....	.....	.....
Lackhimpore	.....	.....	.....	.....	.....
Durrung	.....	.....	.....	.....	.....
Nowgong	.....	.....	.....	.....	.....
Seelbsagur	.....	.....	.....	.....	.....
Cossiah Hills	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....
Darjeeling	.....	.....	.....	.....	.....
Grand Total ...	1438	1677	2147	771	301

No. 12.

COMPARATIVE STATEMENT of Collections on Majoom.

1.	2.	3.	4.	5.	6.	7.
DIVISIONS.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.
Patna.	Patna	251	251	.....	.....	.....
	Behar	.....	.....	.....	.....	.....
	Saran	.....	52	.....	253	.....
	Shahabad	.....	37	.....	47	.....
	Dinapore	.....	.....	.....	.....	.....
	Tirhoot	148	154	.....	.....	.....
	Total ..	399	494	794	300	.....
Bhaugulpore.	Bhaugulpore	.....	.....	.....	.....	.....
	Monghyr	.....	58	34	.....	24
	Purneah	.....	.....	.....	.....	.....
	Deoghur	.....	.....	.....	.....	.....
	Godda	.....	.....	.....	.....	.....
	Nya Doonka	.....	.....	.....	.....	.....
	Pakour	.....	.....	.....	.....	.....
	Rajmehal	.....	.....	.....	.....	.....
	Total ..	.....	58	34	.....	24
Rajshahye.	Bograh	.....	.....	.....	.....	.....
	Dinapore	17	17	.....	.....	.....
	Maldah	.....	.....	.....	.....	.....
	Moorsheadabad	32	.....	.....	.....	.....
	Pubnah	3	.....	11	.....	.....

Rajshahye	23	23	23	23	...
Rangpore	.....	.. ..	.....	.....	.....
Total	75	43	51	8	.....
Backergunge	2	7	24	17	.....
Dacca	155	137	206	69	.....
Furzedpore	.....	1	.....	.....	1
Mymensing	10	3	.....	.....	3
Sylhet	.....	.....	.....	.....	.....
Cachar	3	13	.....	.....	13
Total	170	161	230	86	17
Chittagong	.....	.....	.....	.....	.....
Tipperah	17	17	17	.....	.....
Bulloah	1	6	.....	.....	6
Total	18	23	17	.....	6
Dum Dum	.....	.....	23	23	.....
Nuddea	5	.....	.....	.....	.....
Jessore	5	.....	4	4	.....
24-Pergunnahs	66	100	130	30	.....
Barrackpore	.....	.....	.....	.....	.....
Calcutta	1277	1665	1910	245	.....
Total	1353	1765	2067	302	.....
Bancoorah	7	17	21	4	.....
Beerbhoom	.....	6	6	.....	.....
Burdwan	11	11	.....	.....	11
Hooghly	9	8	.....	.....	8
Midnapore	25	25	.....	.....	25
Total	52	62	27	4	39

1.	DIVISIONS.	2.	3.	4.	5.	6.	7.
Districts.		Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
Cutlack.	Cutlack	14	14	10	..... 6	4	
	Pooree	29	45	51	1	.....
	Belasore	2	.....	1	.....	.....
	Sambalpur	.....	.....	.....	.....	.....
	Total ..	45	59	62	7	4	
Chota Nagpore.	Hazareebaugh	11	11	42	31	.....
	Lohardugga	.....	17	33	16	.....
	Maunbhoom	.....	.....	.....	.....	.....
	Singbhoom	.....	.....	.....	.....	.....
	Total ..	11	28	75	47	.....
Assam.	Gowalparah	7	2	2	.....	.....
	Kamroop	.....	.....	.....	.....	.....
	Lachimpore	.....	.....	.....	.....	.....
	Durrang	.....	.....	.....	.....	.....
	Newgong	.....	.....	.....	.....	.....
	Seemsagar	.....	.....	.....	.....	.....
	Cosmah Hills	.....	.....	.....	.....	.....
	Total ..	7	2	2	.....	.....
	Darjeeling	.....	.....	.....	.....	.....
	Grand Total ..	2130	2695	3359	754	90	

No. 13.
COMPARATIVE STATEMENT of Collections on Abkarry Opium.

1		2	3	4	5	6	7	8	9	10
DIVISIONS.	Districts.	Average annual collections for five years preceding the year under Report.		Collections in 1860-61, the year preceding that under Report.		Collections in 1861-62, the year under Report.		Increase in net profits in 1861-62, the year under Report.	Decrease in net profits in 1861-62, the year under Report.	REMARKS.
		Average of gross proceeds of Sale.	Average of fixed duty i. e. net profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty i. e. net profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty i. e. net profit after deducting actual cost of Opium.			
Patna.	Patna	800	360	860	387	730	329	.....	58	
	Behar	247	111	455	205	500	225	..... 20	.....
	Sarun	.....	.....	.....	.....	.....	.....	.....	.....
	Bhabad	10	4	30	13	42	19	..... 6	.....
	Dinapore	.....	.....	.....	.....	.....	.....	.....	.....
	Trihoor	204	92	365	165	665	299	..... 134	.....
	Total	1261	567	1710	770	1937	872	..... 160	58	
Bhanganpore.	Bhanganpore	2018	1009	4587	2294	9141	4371	2277	.....
	Wonghyr	495	247	873	437	1265	633	196	.....
	Purneah	18672	9508	22123	11920	24345	13187	1367	.....
	Deoghur	.....	.....	.....	.....	.....	.....	.....	.....
	Godda	.....	.....	.....	.....	.....	.....	.....	.....
	Nya Doomka.	.....	.....	.....	.....	.....	.....	.....	.....
	Pakour	.....	.....	.....	.....	.....	.....	.....	.....
	Rajmehal	.....	.....	.....	.....	.....	.....	.....	.....
	Total	21185	10764	27583	14651	34751	18391	3740	.....
Rajshahye.	Bograh	27659	16142	50006	20221	31246	21137	916	.....
	Dinapore	20211	11353	25435	16648	21984	14427	..... 3921	.....
	Maldah	18327	10602	20824	14083	21182	14329	246	.....
	Moorsheebad	30322	19328	36464	26322	39920	28942	2620	.....
	Pubna	7216	4651	9436	6511	9900	7177	666	.....
	Rajshahye	9093	5731	12015	8639	12988	9416	777	.....
	Rungpore	88435	49305	100208	65762	99504	65300	..... 462	.....
	Total	201263	117312	233988	138186	236724	160728	5225	2683	

1.		2.	3.	4.	5.	6.	7.	8.	9.	10.
DIVISIONS.	Districts.	Average annual collections for five years preceding the year under Report.		Collections in 1860-61, the year preceding that under Report.		Collections in 1861-62, the year under Report.		Increase in net profits in 1861-62, the year under Report.	Decrease in net profits in 1861-62, the year under Report.	REMARKS.
		Average of gross proceeds of Sale.	Average of fixed duty i. e. net profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty i. e. net profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty i. e. net profit after deducting actual cost of Opium.			
Dacca.	Backergunge ...	26455	16257	31690	21740	32742	22737	997	.....
	Dacca ...	22298	13509	23239	16009	25508	17714	1705	.....
	Farrakha ...	3700	2247	5375	3701	5850	4062	361	.....
	Mymensing ...	19766	11177	28660	19684	29664	20600	916	.....
	Sylhet ...	21392	12660	26490	18202	24822	17238	.....	964	
	Cacher ...	15844	9341	17918	12357	24516	17025	4668	.....
	Total ...	109445	65191	133372	91693	143102	99376	8647	964	
Chittagong.	Chittagong ...	29980	19912	33824	23384	38745	26906	3522	.....
	Tipperah ...	2822	1771	3624	2491	4266	2963	472	.....
	Balioah ...	1131	731	1025	706	1154	802	96	.....
	Total ...	33933	22414	38473	26581	44165	30671	4090	.....
Nudda.	Dum Dum ...	.....	.....	1736	1252	1940	1406	154	.....
	Nudda ...	15825	10553	21693	16082	24610	17842	1760	.....
	Jessore ...	13653	9038	19096	13777	18400	13340	.....	437	
	24-Pargunnahs ...	91758	61700	125214	90305	138280	100253	9948	.....
	Barackpore ...	.....	.....	8862	6387	8770	6358	.....	29	
	Calcutta ...	108342	73587	139716	100845	138935	100728	.....	117	
	Total ...	230578	154878	316317	228648	330935	239927	11862	583	
Burdwan.	Bancoorah ...	4153	2678	4931	3556	6005	4354	798	.....
	Beerbhoom ...	6289	4204	7032	5074	6960	5046	.....	28	
	Bardwan ...	16157	10625	18836	13588	20950	15189	.....	.....
	Hooghly ...	59987	40190	63038	45485	106370	77118	1601	.....
	Midnapore ...	50806	33342	65127	46845	68181	49432	31633	.....
	Total ...	137392	91039	158964	114548	208466	151139	36619	28	

Cuttack	26160	17167	38508	27751	40660	29478	1727	.....
.....	9296	6267	11388	8203	12340	8946	743	.....
.....	53083	33585	59089	42995	60465	48187	5192	.....
.....	5415	3394	8960	5440	11452	6933	1513	.....
Total	93954	62413	117945	81389	130917	93564	9175	.....
Hazarebaugh	633	343	888	481	1140	618	137	.....
Lehardugga	1922	655	1862	1131	2436	1479	348	.....
Mambhoom	2527	1571	3925	2564	5592	3670	1106	.....
Shughboon	1371	853	2080	1365	2032	1334	.....	31
Total	5753	3422	8755	5541	11200	7101	1591	31
Gowdharah	59151	31032	78862	47881	71820	43705	.....	4176
Kashipur	26811	14338	54670	33193	144620	87805	54612	.....
Lehampur	57996	34949	102354	62143	160804	97631	35488	.....
Durnag	10792	5179	28770	17467	93562	56806	39339	.....
Nawalpur	25434	14160	63702	39891	108836	66079	26188	.....
Sodagur	40812	21669	102578	62162	200284	121601	59439	.....
Coastal Hills	.....	.....	.....	.....	.....	.....	.....	.....
Total	220496	121327	432936	262737	779926	473637	215066	4176
Darbelling	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total	1055260	649327	1470045	987744	1922123	1275396	296175	8523

No. 14.

COMPARATIVE STATEMENT of Collections on *Muddat*.

1.	2.	3.	4.	5.	6.	7.
DIVISIONS.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.
Patna.	Patna	327	332	912	580	.....
	Behar	123	122	176	54	.....
	Saran	.....	.....	.....	.....	.....
	Shahabad	106	34	68	34	.....
	Dinapore	.....	.....	.....	.....	.....
	Tirhoot	149	155	234	79	.....
	Total ..	705	643	1390	747	.....
Bhangoulpore.	Bhangoulpore	.....	.....	617	617	.....
	Monghyr	301	301	248	.....	53
	Purneah	5097	5167	5466	299	.....
	Deoghur	.....	.....	.....	.....	.....
	Godda	.....	.....	.....	.....	.....
	Nya Doonka	.....	.....	168	168	.....
	Total ..	5398	5468	6499	1084	53
Rajshahye.	Bograh	1142	1314	1514	.....	.....
	Dinagopore	4617	5079	2592	513	.....
	Maldah	7095	7430	7435	5	.....
	Moorshedabad	5492	6725	8766	2041	.....
	Pubna	981	1047	1231	184	.....

REMARKS.

Rajshahye	3139	3157	4088	876	.....
Rumgore	336	336	342	6	.....
Total ..	22802	25288	28913	3625	.....
Backergunge	284	433	413	.....	20
Dacca	636	516	528	12	.....
Furzedpore	561	813	991	178	.....
Mymensing	976	1711	1268	.....	413
Sylhet	1591	3649	3563	.....	86
Cachar	119	137	182	45	.....
Total ..	4167	7259	6945	235	549
Chittagong	789	590	578	.....	12
Tipperah	119	120	137	17	.....
Bulloah	.....	.....	.....	.....	.....
Total ..	908	710	715	17	12
Dum Dum	.....	182	182	.....	.....
Nuddea	759	733	798	65	.....
Jessore	719	850	650	.....	200
24-Pergunnahs	6057	10512	14582	4070	.....
Barrackpore	.....	1456	1369	.....	87
Calcutta	5220	5376	5712	336	.....
Total ..	12764	19109	23293	4471	287
Bancoorah	295	479	1015	336	.....
Beerbhoom	.....	206	206	.....	.....
Burdwan	556	616	542	.....	74
Hooghly	4661	2759	3136	377	.....
Midnapore	1324	1711	2505	794	.....
Total ..	6886	5771	7104	1707	74

1.	2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.
Cutlack.	Cutlack	949	1205	1267	62	.....
	Poores	139	138	157	19	.....
	Balasore	1041	1047	1105	58	.....
	Sambalpoore	.....	150	200	50	.....
	Total ...	2123	2540	2729	189	.....
Chota-Nagpore.	Hazaribagh	113	188	339	156	.....
	Lohardugga	112	140	152	12	.....
	Maunbloom	112	167	220	53	.....
	Singbhoom	.....	.....	.....	.....	.....
	Total ...	387	490	711	221	.....
Assam.	Gowalparah	597	584	371	.....	213
	Kamroop	387	316	324	8	.....
	Lackimpore	.....	.....	.....	.....	.....
	Durrung	.....	66	143	77	.....
	Nowgong	92	32	139	107	.....
	Sibsagar	.....	.....	192	192	.....
	Cooch Beha Hills	2	12	23	11	.....
	Total ...	1018	1010	1192	395	213
Darjeeling	.....	55	60	60	.....	.....
	Grand Total ...	57113	68348	79851	12691	1188

NO. 10.

COMPARATIVE STATEMENT of Collections on Chundoo.

1.	2.	3.	4.	5.	6.	7.
Districts.	Average annual collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
Divisions.						
Patna.						
Patna	
Behar	
Saran	
Shahabad	
Dinapore	
Tirhoot	
Total	
Bhagalpore.						
Bhagalpore	
Monghyr	
Purneah	
Deoghur	
Godda	
Nya Doonka	32	32	.....
Pakour	
Rajmehal	
Total	32	32	.....

DIVISIONS.	1.	2.	3.	4.	5.	6.	7.
	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	REMARKS.
Rajshahye.	Bograh	.....	.....	.....	.....	.....
	Dinagopore	130	228	228	.....	.....
	Maidah	.....	.....	.....	.....	.....
	Moorsheadabad	.....	.....	444	444	.....
	Pabna	.....	.....	.....	.....	.....
	Rajshahye	.....	.....	.....	.....	.....
	Rungpore	.....	.....	.....	.....	.....
	Total ...	130	228	672	444	.....
Dacca.	Backergunge	120	325	278	.....	46	
	Dacca	3050	2558	2558	.....	.....
	Furteedpore	2	10	.....	.....	10	
	Mymensing	726	958	1277	319	.....
	Sylhet	.....	.....	.....	.....	.....
	Cachar	.....	.....	.....	.....	.....
	Total ...	3898	3851	4113	319	57	
Chittagong.	Chittagong	96	125	126	1	.....
	Tipperah	59	148	297	149	.....
	Balloah	.....	.....	.....	.....	.....
	Total ...	155	273	423	150	.....
Nuddea.	Dum Dum	.....	.....	.....	.....	.....
	Nuddea	.....	.....	.....	.....	.....
	Jessore	.....	.....	.....	.....	.....
	24-Pergunnahs	.....	.....	.....	.....	.....

Barrackpore Calcutta	2078	2112	2860	748	.....
	2078	2112	2860	748	.....
Total					
Burdwan.	Bancoorah	.....	.....	.....	.....
	Beerbhoom	.....	.....	.....	.....
	Burdwan	.....	.....	.....	.....
	Hooghly	29	23	.....	18
	Midnapore	.....	.....	.....	.....
Total	29	41	23	.....	18
Cutlack.	Cutlack	1	2	.....	2
	Pooree	.....	.....	.....	.....
	Balasore	12	.....	.....	.....
	Sumbulpore	.....	.....	.....	.....
Total	13	2	.....	.....	2
Chota-Nagpore.	Hazareebaugh	.....	.....	.....	.....
	Lohardugga	.....	.....	.....	.....
	Maunbhoom	.....	.....	.....	.....
	Singbhoom	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....
Assam.	Gowalparah	.....	.....	.....	.....
	Kamroop	.....	.....	.....	.....
	Luckhimpore	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....
	Seebasgur	.....	.....	.....	.....
Darjeeling	Cossiah Hills	.....	.....	.....	.....

Grand Total	6303	6507	8123	1693	77

No. 16.

Statement showing the number of persons arrested, convicted, and imprisoned, under the Excise Laws, during the year 1861-62.

1.		2.	3.	4.	5.	6.	7.	8.
Divisions.	Districts.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of Fines imposed.	Amount of Fines realized.	Amount distributed to seizing officers, &c.	REMARKS.
Patna	Patna	45	18	15	4719	60	.....
	Behar	13	8	7	375	10	.....
	Sarun	18	1	.....	.....	.....	.....
	Shahabad	10	4	4	.....	.....	.....
	Dinapore	65	49	23	1447	327	..... 5	
	Tirhoot	5	5	4	10	10	.....
	Total	156	85	53	6551	407	..... 5	
Bhagulpore	Bhagulpore	4	2	.....	10	10	.....
	Monghyr	17	6	4	220	10	.....
	Purneah	34	15	3	37	37	..... 6	
	Deoghur	.....	.....	.....	.....	.....	.....
	Godda	.....	.....	.....	.....	.....	.....
	Nya Doonka	17	16	3	157	157	..... 42	
	Pakour	.....	.....	.....	.....	.....	.....
	Rajmehal	.....	.....	.....	.....	.....	.....
	Total	72	39	10	424	214	..... 48	
Rajshahye	Bograh	8	5	3	70	10	.....
	Dinapore	11	1	1	100	.....	.....
	Maldah	10	6	.....	30	30	.....
	Moorsheadabad	44	7	.....	70	70	.....
	Pubna	.....	.....	.....	.....	.....	.....
	Rajshahye	2	2	1	15	..... 15	.....
	Rungpore	.....	.....	.....	.....	.....	.....
	Total	75	21	5	285	125	.....

1.	2.	3.	4.	5.	6.	7.	8.
Divisions.	Districts.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of Fines imposed.	Amount of Fines realized.	Amount distributed to seizing officers, &c.
Assam	Gowalparah	4	4	..... 1	45	20	.....
	Kamroop	14	13	.....	12	12	.....
	Lachimpore	.....	.....	.....	.....	.....	.....
	Durrang	.....	.....	.....	.....	.....	.....
	Nowgong	15	15	.....	75	75	4
	Sebsaugur	.....	.....	.....	.....	.....	.....
	Cossiah Hills	.....	.....	.....	.....	.....	.....
	Total	33	32	1	132	107	4
	Darjeeling	6	6	1	143	133	35
	Grand Total	910	561	162	16820	6040	2086

REMARKS.

No. 2927.

GOVERNMENT OF BENGAL.

RESOLUTION.

Mrs. Rev.,—ABKARRY.

Fort William, the 20th November 1862.

READ a letter from the Board of Revenue No. 271, dated the 17th September last, submitting their Report on the financial results of the Abkarry Administration of the Lower Provinces for the year 1861-62, with the prescribed Statements.

Read also their letter No. 277, dated the 24th idem, submitting, with remarks, Comparative Statements of the sales of Abkarry Opium from the year 1857-58 to 1861-62.

RESOLUTION.—The Lieutenant-Governor considers the results detailed to be generally satisfactory, shewing as they do, on the whole, a net increase of Rupees 6,13,791 over the Revenue of the preceding year.

2. In the Nuddca Division the effect of equalizing the Duty on Rum and Doastah of equal strength is clearly indicated by the increase of Rupees 1,61,179 under the head of Rum, and a decrease of Rupees 91,593 under the head of Country Spirits; as also by the detailed figures contained in paragraph 8, which show that in Calcutta the sales of Rum increased from 19,717 Gallons in the 1st Quarter to 33,413 in the 4th Quarter, whilst the sales of Country Spirits decreased from 35,883 Gallons in the 1st Quarter to 9,172 in the 4th Quarter. It is satisfactory to find that the introduction of so sound a system as that under which a uniform rate of Duty is levied on all Spirits of equal strength, without reference to the place or mode of manufacture, and irrespective of their value, has been attended with no loss, but, on the contrary, with an increase of Revenue.

3. The Lieutenant-Governor is glad to see the progress that has been made in the introduction of the fixed Duty system. The Board should press the measure on wherever possible, and should consider very fully and cautiously any proposal for a modification of the system in any Division of the Lower Provinces, though possibly some modification will be absolutely necessary in those Districts in which the weak Mowah Spirit is chiefly consumed. That on the first introduction of the system there should be a falling off in consumption was to be expected, but, if it does not give rise to smuggling, this is certainly not to be regretted. The Preventive Force must be especially on the alert in the Districts to which the system is being extended.

4. PARA. 9.—The Lieutenant-Governor further observes with satisfaction that the farming system has been abolished in Sarun, Tirhoot, and Shahabad.

5. PARA. 10.—His Honor desires to know on what grounds the Commissioner of Bhaugulpore is opposed to the introduction of the system into his Division: no modification of it should be allowed without the express sanction of Government.

6. PARA. 19.—The Board's remark regarding the cause of the increased Revenue from the sale of imported Wines and Spirits is not clearly understood, as the Lieutenant-Governor is not aware that there has been any great influx of Europeans and Americans during the past year.

7. His Honor considers the falling off in the consumption of Ganjah to be extremely gratifying, accompanied moreover, as it has been, by an increase of Revenue. He would like to know whether the Board are of opinion that a still higher Duty might be imposed without giving any great inducement to smuggling. It is probable that there is no more deleterious drug to which the consumers of Ganjah can be driven by its high price, and any measure, therefore, which really checks its consumption must be attended with positive advantage.

8. PARA. 23.—The fact noticed in paragraph 23 establishes clearly the necessity of the Orders lately issued for levying Duty at the place of Export on all Ganjah exported to the North-Western Provinces. An Extract of this paragraph will be forwarded to the North-Western Provinces Government, in continuation of the previous correspondence on the subject.

9. The Lieutenant-Governor desires that the Board will submit a detailed Report in regard to the alleged smuggling of Opium from Cooch Behar and Bootan, shewing whether there are any grounds beyond the falling off of consumption for supposing that such smuggling exists.

10. The increase of consumption of Opium in Assam is satisfactorily accounted for by the prohibition of the cultivation of the Poppy and the use of the indigenous Kanec, and the substitution of the highly taxed Government Opium. In the Board's Report of the 18th June it was stated that the effect of this change had been to wean the young Assamese to some extent from the use of Opium, and this certainly is the tendency of the measure.

11. The Lieutenant-Governor has had under consideration the Statement received with the Board's letter No. 277, dated the 24th September last, shewing the prices and net Revenue of Abkarry Opium during the past five years, and a Memorandum of the amount of Revenue that would probably have been derived from the same quantity of Opium if it had been sold for exportation instead of being consumed in the country. From this it appears that the net Abkarry Opium Revenue has increased from Rupees 5,52,243 in 1857-58 to Rupees 12,73,875 in 1861-62; and that the Revenue which would have been derived during the latter year, if the Abkarry Opium had been sold at provision prices instead of at the Abkarry rate, would have been Rupees 27,78,842, leaving an apparent loss of Rupees 15,04,967. On the other hand, the prices obtained at the sales for Provision Opium during the past year have been exceptional, and it may be assumed that, if a larger quantity of Provision Opium had been offered for sale, the prices realized would have been less; but still, taking an average price of Rupees 1,500 per chest, the loss would have been Rupees 12,50,913. This seems to indicate the necessity of a further increase in the selling price of Abkarry Opium.

12. The Board will be so good as to take this subject into consideration, and to report, after consulting the Commissioners, whether there are any sufficient reasons why the price of Abkarry Opium should not be raised to Rupees 22 in all the Districts of the following Divisions:—

Dacca.	Chittagong.
Rajshāhye.	Chota Nagpore.

and whether in Assam also the price might not advantageously be raised to the same standard.

13. It does not appear to the Lieutenant-Governor, for instance, that there can be any reason why Opium should be sold at Rupees 20 per seer in Furreedpore, whilst it is selling at Rupees 22 per seer in the neighbouring District of Pubna.

14. His Honor entirely concurs in the propriety of the Order alluded to in paragraph 30 of the Report.

Mr. Plowden, Commissioner,	Burdwan.
" Money, ditto	Bhangulpore.
" Palmer, Collector,	Hooghly.
Baboo Soorjeeoomar Mookerjee, Deputy Collector,	Patna.
Mr. J. E. Howell,	ditto Tirhoot.
" W. R. Davis,	ditto Bhangulpore.
Baboo Kallyprosono Roy Chowdry,	ditto Monghyr.
" Gourdoos Bysack,	ditto Moorsheadabad.
Mr. Sarson,	ditto Chittagong.
Baboo Dwarkanauth Bannerjee,	ditto 24-Pergunnahs.
Mr. Pogson,	ditto Hooghly.
Baboo Ramnarain Samudar,	ditto Burdwan.
" Kumlakant Bysack,	ditto Midnapore.
" Juggomohun Roy,	ditto Cuttack.
Mr. J. Mackenzie, Abkarry Superintendent of Calcutta and 24-Pergunnahs.	

15. The Lieutenant-Governor notices with pleasure that the Board consider that the Officers named in paragraph 13 have performed their duties in a manner which deserves their approbation.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Board of Revenue, with a request that they will furnish the information required in the 5th, 6th, 9th, 12th, and 13th paragraphs thereof.

Also, that Extract paragraph 8 and paragraph 23 of the Board's letter referred to therein be forwarded to the Government of the North-Western Provinces, in continuation of previous correspondence on the subject.

A. EDEN,

Offg. Secretary to the Government of Bengal.

REPORT

ON THE

FINANCIAL RESULTS

OF THE

EXCISE ADMINISTRATION

IN THE

LOWER PROVINCES,

For the year 1867-68.



Calcutta:

**E. M. LEWIS, CALCUTTA CENTRAL PRESS COMPANY, LIMITED,
5, COUNCIL HOUSE STREET.**

1868.

No. 6356B.

FROM

R. L. MANGLES, Esq.,

Offg. Secretary to the Board of Revenue, L. P.,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Dated FORT WILLIAM, the 25th November, 1868.

SIR,

I AM directed by the Board of Revenue to submit herewith,
their Report on the Administration of the Excise
Department, in the Lower Provinces, during the
year 1867-68.

Excise.
A. Money, C.B.,
and
C. H. Campbell, } Esqrs.

2. In explanation of the delay which has occurred in drawing up this Report, a memorandum is appended, shewing the late dates on which revised figures and explanations were received from certain Districts, and also the dates on which several of the latest Divisional Reports came to hand.

I have the honor to be,

Sir,

Your most obedient servant,

R. L. MANGLES,

Offg. Secretary.

MEMO.

Calcutta, through Commissioner	...	...	...	3rd September, 1868.
Hazareebaugh, „	„	...	...	14th „ „
Midnapore	...	...	...	5th October „
Patna	...	...	...	„ „ „
Shahabad	...	...	...	12th „ „
Hooghly, through Commissioner	...	...	...	14th „ „
Manbhoom, „	„	...	...	21st „ „
Nya Doomka	...	...	...	„ „ „
Cooch Behar Division Annual Report	...	...	...	5th „ „
Patna	„	„	„	„ „ „
Burdwan	„	„	„	10th „ „

EXCISE ADMINISTRATION REPORT,

For 1867-68.



SECTION I.—PRELIMINARY.

The Annual Statistics of the Excise Department are submitted in the undermentioned Tables :—

Table I.—Comparison of number of licenses in force, consumption of Excisable articles, and revenue. Details are compared of the year immediately preceding, and of the quinquennial period anterior to the year of report.

Table Ia.—Demands, collections, remissions, and balances of 1867-68.

Table Ib.—Increases and decreases, in quantity and revenue, in 1866-67 and 1867-68.

Table Ic.—Actual consumption of Opium in 1867-68.

Table Id.—Operation of penal provisions of the Excise Laws.

Table Ie.—Comparison of charges in 1866-67 and 1867-68.

Table II.—Comparison of the whole Excise Revenue in 1866-67 and 1867-68, by Districts.

Table III.—Demands, collections, remissions, and balances of 1867-68, in detail, by Districts.

Table IV.—Comparison of charges in 1866-67 and 1867-68, by Districts.

Tables V to XVIII.—Comparison by Districts, in detail, of particulars given generally in Table I and its subordinate Tables.

SECTION II.—GENERAL.

2. The aggregate Excise Revenue and charges, respectively, are noted below :—

PERIOD.	GROSS Revenue, exclusive of cost of Opium.	General charges.	Net Revenue.	Percentage of charges.
	Rs.	Rs.	Rs.	
Average of 1862 to '67	53,54,799	3,15,723	50,39,076	5.9
In 1866-67	46,69,946	3,64,864	43,05,082	7.8
In 1867-68	57,22,191	3,92,038	53,30,153	6.8
Difference of past two years ...	+10,52,245	+27,174	+10,25,071	—1.

3. As in the Report for 1866-67, it is necessary here also to notice the difference of one month between the periods of which the two years under comparison were composed; the results of 1866-67 having reference to eleven, and those of 1867-68, the year of report, to twelve months. After adding, therefore, one-eleventh to the figures of 1866-67, a comparison of the results of these two years is more equitably shewn in the following Table:—

PERIOD.				Gross Revenue, exclusive of cost of Opium.	General charges.	Net Revenue.	Percentage of charges.
				Rs.	Rs.	Rs.	
In 1866-67	...	...	...	50,94,487	3,08,034	46,96,453	7·8
„ 1867-68	...	...	...	57,22,191	3,92,038	53,30,153	6·8
Difference				+ 6,27,704	—5,996	+ 6,33,700	—1·

4. The plan of the Report for 1866-67 has been adopted in the Statistical Tables in the Appendix. At the foot of each Table the difference of the receipts under the several heads has been exhibited as ascertained upon a comparison of the figures of the past year and of the twelve corresponding months of the previous period. The results are:—

ARTICLE.										IN 1867-68.	
										Increase.	Decrease.
										Rs.	Rs.
Country Spirits	...	...	...	...	...	...	...	...	...	3,70,902	.....
Rum, &c.	...	...	...	...	...	...	...	...	...	47,231	.....
Imported wines, &c.	...	...	...	...	...	...	...	...	...	.....	268
Tári	...	...	...	...	...	...	...	...	...	4,161	.....
Páchwái	...	...	...	...	...	...	...	...	...	21,762	.....
Chárás	...	...	...	...	...	...	...	...	...	.....	759
Siddhí, &c.	...	...	...	...	...	...	...	...	...	222	.....
Májuu	...	...	...	...	...	...	...	...	...	.....	200
Mádád	...	...	...	...	...	...	...	...	...	.....	212
Chándú	...	...	...	...	...	...	...	...	...	696	.....
Gánjá	...	...	...	...	...	...	...	...	...	89,162	.....
Opium	...	...	...	...	...	...	...	...	...	95,309	.....

5. Explanations concerning the differences under the several heads, are submitted in the appropriate Sections of this Report.

6. The cause of the increase, apparent generally in the Excise revenue of 1867-68, is attributable to the removal of the depression caused by the general distress which prevailed during the preceding year. As noticed by the Commissioner of the Presidency Division, if any one branch of the general revenue of the country draws its vitality more than another from the

prosperity of the people, it is the Excise; for it is only when food is cheap and the times are easy that the masses can afford the use of drugs and spirits, to them; ordinarily, luxuries.

7. It will be observed that there has been a satisfactory decrease in the percentage of aggregate charges from 7·8 in 1866-67 to 6·8 in 1867-68.

8. The remissions sanctioned, aggregating Rs. 12,996, were on account of the *arrear* demand, principally under the heads of Country Spirits and Tári, respectively; the former in Lohardugga, and the latter chiefly in certain Districts of the Patna Division and Cuttack.

9. Under the head of the Tári revenue, the balances at close of the year, amounting to Rs. 24,320, were heaviest in the Districts of the Patna Division. About Rs. 10,000 have been since recovered, and the recoverable portion of the remainder is in train of liquidation.

10. The directions contained in the Board's Circular Order No. 10, of June 1867, (referred to in Section V. of the Board's Report for 1866-67), for the punctual collection of the Tári revenue in the Patna and Bhaugulpore Divisions by suitable instalments, were not carried out until nearly four months after the commencement of the year under report.

SECTION III.—COUNTRY SPIRITS.

11. The increased receipts shewn in this branch of the Excise revenue have been chiefly effected in the Districts of Calcutta, Patna, Gya, Monghyr, Shahabad, Bhaugulpore, Sarun, Hooghly, and Chumparun. In each case the increase of revenue has been ascribed to the improved condition of the people and the reduced price of the articles of food, &c. The same remarks are generally applicable to the increases shewn in the receipts of other Districts.

12. The enhanced revenue is also attributed, in Shahabad, to the hearty and active co-operation of the Police in checking illicit manufacture; in Hazareebaugh, to the very abundant crop of the Mowah tree, and to the Distillers becoming gradually better acquainted with the Public Distillery system; in Backergunge, to the introduction of a graduated scale of License Fee; in Burdwan, to the establishment of the new Public Distillery at Domohani, in Raneegunge; in Malda, to suppression of the illicit manufacture of Country Spirit; in Cachar, to the increase of population in the District; in Nya Doomka, to the introduction of the use of the Hydrometer; in Kamroop, to several shops having been opened for the sale of Country Spirits in the town of Gowhatti; and in Dinagepore, to the cheapness of Rice, from which the Spirit is made, which has enabled the Distillers to lower their prices.

13. On the representation of the Collector of Dinagepore, the Board have sanctioned the establishment of a second Distillery in that District at Raigunge. The local authorities are of opinion that illicit distillation prevails to a considerable extent; but steps have now been adopted to check the continuance of the practice, and to supply consumers with the duty-paid Spirit.

14. In the Malda District several further cases of illicit distillation were discovered during the past year. It is hoped that the vigilance of the Excise officers, and the results of these cases, will have a beneficial effect.

15. From Monghyr it is reported that many shops, which were closed during the scarcity, have been re-opened; and that Mowah, from which Spirit is distilled, is now selling at a rupee per maund. Before the scarcity, two and a half maunds were obtainable for the rupee, and during the scarcity, fourteen seers only per rupee. The comparative high price of Mowah, it is added, still checks the sale of Spirits.

16. Concerning the decrease in Mymensing, the Collector explains that it is attributable to the fact that the illicit manufacture of Country Spirits is carried on to some extent by the Hill tribes of the Garrows and others in the north part of the District. Also, that the decrease is in some measure due to the increased consumption of imported Wines, &c., as a certain class of consumers probably find that imported Wines, &c., can be obtained with greater secrecy than Country Spirits.

17. The decrease in Midnapore is traced to the extension of the Public Distillery system in that District. Of the three new Distilleries opened at Gurbetta, Beenpore, and Dantoon, only the first appears to have been decidedly successful; the divisions allotted to the other two comprise a poor and thinly populated part of the District to which the Public Distillery system is, in some respects, inapplicable. The increased consumption shewn is nominal, as the quantity consumed under the "monthly tax" system, formerly in force, cannot be ascertained.

18. The decrease in the revenue in other Districts is explained as follows:—In Beerbhoom it is attributed "to the Mowah flower Spirits manufactured in the Central (Public) Distillery having been sold at the rate of more than one rupee per gallon, according to strength, whereas such Spirits were sold in the previous year at the rate of 12 annas;" in Singbhoom, to the circumstance that the collections in 1866-67 included arrears, under the monthly tax system, for 1865-66, there being no actual falling off in the revenue of 1867-68 under the fixed-duty system; and, in the Western Dooars, "to the withdrawal of the troops and the Commissariat establishments that were stationed at Julpesh during a portion of the previous year," in consequence of which four license-holders threw up the trade.

19. In reply to the remarks of Government on paragraph 11 of the Board's Report for 1866-67, the Deputy Commissioner of Sebsaugor has submitted the following explanation :—

"In 1864-65 there were three shops; in 1865-66 there appears to have been none: the larger number of shops in 1866-67 may be attributed to the necessity to regulate the manufacture and sale of Spirits in localities near plantations with large numbers of coolies, who caused, by their demand for it, Spirit to be illicitly manufactured by persons in the neighbourhood. I know that this was the cause for an increased number of shops during 1867-68."

The Commissioner of Assam considers the explanation to be satisfactory.

20. A special detailed report on the working of the Public or Central Distillery system in the Districts of the Lower Provinces is under compilation, for submission to Government with advertence to paragraph 5 of the Lieutenant-Governor's Resolution on the Board's Report on the Administration of the Excise Department in 1866-67.

SECTION IV.—RUM AND IMPORTED WINES.

21. The marked increase in the revenue from Spirits manufactured in the English method, or Rum, in the Districts of Calcutta, the 24-Pergunnahs, and Dacca, is chiefly attributed, as in the case of Country-made Spirits, to the general reduction in the price of articles of food.

22. In Cachar, the increase is also attributed to the payment in the District of a sum of Rs. 3,300 as duty on account of the importation of Rum from the Presidency, and also to the larger number of licenses taken by the laborers in Tea gardens; in Kamroop, to the larger quantity of Rum manufactured and sold, in consequence of the fall in the price of goor, which, during the year under report, was procurable at a comparatively moderate rate; in Midnapore, to the preference shewn for Rum or Spirits manufactured in the English method over Spirits prepared from the Mowah flower in the Public Distilleries, the price of the two articles being now nearly uniform.

23. No satisfactory explanation has been supplied in regard to the decline in the revenue in Mymensingh. It is stated that the regular traders did not import so largely as in previous years; the Collector is making further special enquiries into the matter, in order to ascertain the reason.

24. In Sylhet, the decrease is ascribed to the duty payable on a large quantity of Rum having been realized in Calcutta; in Cuttack, to the lesser importations from Aska, in the Ganjam District; and in Burdwan, to the closing of shops situated within a quarter of a mile from the Railway Station.

25. From IMPORTED WINES, &c., there was an improved revenue in Monghyr, in consequence of the issue of new Licenses, rendered necessary owing to the increase of the European population at Jamalpore. The advance in other Districts is generally accounted for by the returning prosperity of the people.

26. Adverting to the District of Bogra, the Commissioner of the Rajshahye Division observes, that the sale of imported Wines and Spirits is considerably increasing there, and that the Collector thinks this has tended to decrease the sale of Gánjá and Opium. The Commissioner is, however, inclined to doubt that either a Gánjá or Opium-eater would give up the drug to take to such Spirits as are imported, and the Board agree with him.

27. The reduction in the revenue is assigned, in Dacca, to some of the traders, who took advantage of the Rail and Steamer in 1866-67, having relinquished their Licenses in 1867-68; in the 24-Pergunnahs, to the closing of an hotel and several shops at "Canning;" and, in Luckimpore, to the closure of two wholesale and general retail shops.

28. As it is probable that a very large share of the importations is consumed in the Presidency Division, the Commissioner has submitted the under-noted figures, showing the quantities of Wines and Spirits of all descriptions imported during the year of report :—

	From 1st April to 31st March		Increase.	Decrease.
	1866-67.	1867-68.		
Wines—Gallons	2,26,351	2,34,071	7,720	.....
Spirits „	2,01,238½	2,28,681	27,442½	.....

29. The Commissioner considers that the increase is not more than proportionate to the general improvement of the Excise Revenue in the Division; and that the figures do not appear to indicate any growing resort to imported Wine and Spirit.

30. The proceeds of Customs Revenue from imported Wines in the past five years are noted below :—

Year.	No. of Imperial Gallons.		Revenue.	
1863-64	...	2,19,137	Rs.	2,19,137
1864-65	...	2,18,337	„	2,18,313
1865-66	...	2,43,145	„	2,43,096
1866-67	...	2,11,952	„	2,13,397
1867-68	...	2,35,091	„	2,57,832

SECTION V.—TÁRÍ AND PACHWÁI.

31. The improvement shewn under head of the Tári Revenue is ascribed, in certain Districts, to the higher rates at which the monthly Licenses were issued. In Bhaugulpore and Monghyr, it is said that an additional number of Licenses also were in force; and, in Sarun, many vendors who formerly could not do so, paid up the revenue due from them.

32. The Commissioner of the Patna Division considers, however, that the Collector of Sarun has not explained the reason which has led to the increase of Tári Revenue in the District; and a further report is awaited.

33. An increase is apparent in all the Districts of the Bhaugulpore Division, and the Sonthal Pergunnahs, except Godda. The Commissioner notices that the increase of consumption in Monghyr has been attributed to the fact of Tári being much used in the hot season; "it being cool, refreshing, and exhilarating." This explanation is, in the Board's opinion, no explanation at all. The probable true explanation here and generally is, that as the Public Distillery system increases the price of Country Spirits, the cheaper Tári is getting into favor with the poorer classes.

34. It is stated by the Collector of Dinagore that the decrease in that District will continue and will be probably more marked; that the vendors cannot obtain a supply of Tári; and that the Zemindars refuse to let out their trees except at a high rent, and some refuse to lease out the trees on any terms. The Board observe, however, that this is a matter which will remedy itself.

35. In paragraph 27 of the Board's Report for 1866-67, the Government was informed that the rule in regard to payment of the Tári Revenue noted in Circular Order No. 10 of June 1867, had been introduced, as an experimental measure, also into two Districts of the Chota Nagpore Division. The Commissioner has since reported that the rule is not suited to Hazareebaugh, and the Board have approved of his proposal to allow the Deputy Commissioner a discretionary power in applying the rule in the District in future.

36. The Commissioner of the Bhaugulpore Division states that the exceptional scale of payments adverted to in paragraph 4 of the Circular Order cited above, has worked most successfully in Bhaugulpore and Purneah; on the Commissioner's recommendation, the Board have authorized its permanent adoption in those Districts.

37. In Nya Doomka, in the Sonthal Pergunnahs, the procedure adopted was the following, in realizing the revenue in connection with the sale of unfermented Tári. The Excise Darogah found that many Bhuiahs and Paharias tapped Tál trees without taking out Licenses: the fact was reported to the then Assistant Commissioner, who seeing that these men were poor and unable

to pay a fine, if it was imposed on them, ordered one Rupee to be taken from each, per mensem. The trees were tapped, for one month, by 120 men, who paid Rupees 120; and 28 men tapped the trees for two months more, making up Rupees 56, or, in all, Rupees 176. No Licenses were issued, and the tax was collected by the Excise Darogah in the interior.

38. It will be observed that a monthly, instead of an annual, fee of one rupee was demanded and realized in the District. The Commissioner has remarked, however, that steps will be taken to prevent such irregularities in future; and that the present Assistant Commissioner is very sensible that the Tári Revenue in his Division requires closer supervision than it has had.

39. The actual increase in the revenue from Páchwai during the year was Rupees 21,762, obtained mainly in the Burdwan Division. The increase is attributed, in Burdwan and Sylhet, to the higher rates of monthly tax levied; in Beerbhoom, Bancoorah, and Moorshedabad, to the cheapness of food; and in Nya Doomka, to the higher rate levied owing to competition, as also to the people having recovered from the effects of the previous scarcity, and to the falling off in the manufacture of Country Spirits.

40. The decrease is ascribed, in Darjeeling, to the abandonment of the tax on "Murwa," formerly exhibited under this head; in Lohardugga, to the greater demand for Spirit; and in Singbhoom, to the opening of Out-stills.

41. As connected with Government Order No. 782, dated 24th February, 1866, the Commissioner of Chota Nagpore has informed the Board that the subject of the vend of "Handia" under license in the Singbhoom District has ever since engaged the attention of the Deputy Commissioner; but as the Coles viewed with suspicion any attempt to interfere with what with them is an article of daily consumption, it was necessary to proceed with caution.

42. It appears that the Deputy Commissioner has at length made the Coles to understand thoroughly that there is no intention to interfere with the brewing of "Handia" for purely home-consumption, but he states that the license fee of Rupees 2 per mensem, fixed for the vend of Handia in places other than market-towns, is almost prohibitory, and that no persons are found willing to take out licenses at that rate.

43. The Deputy Commissioner has suggested that the minimum rate for such licenses should be reduced to eight annas per mensem: the Commissioner of Chota Nagpore is not, however, prepared to recommend so low a rate, as it would scarcely repay collections, but considers that a reduction to *one rupee* might be allowed. The Commissioner is of opinion that, in the Colehan, licenses should be, for a time, limited to market-towns and halting places on the great lines of communication, as there is a tendency on the part of license-holders to interfere with home-manufactures, and it is necessary that the Coles

should be allowed to realize that the Government has no wish to encourage any such interference, but merely to tax the public sale of fermented liquors.

44. The Board have, in reply to the Commissioner's representation, stated that, the regulation of the sale of "Handia" in the District is left to his discretion. The shops in market-towns are, it is said, willingly opened by vendors at a minimum rate of Rupees 4 a month, in which no reduction is required.

SECTION VI.—CHÁRÁS, SIDDHÍ, MÁJÚN, MÁDÁD, AND CHÁNDÚ.

45. In the revenue from these articles, there was a net decrease of Rupees 253. The decrease, in Calcutta, under the head of Chárás, is ascribed to the closure of some Suburban shops; and that in Bogra, under Mádad, to the fact that many consumers manufacture the confection themselves. The Commissioner of the Rajshahye Division observes that the Opium revenue has not, however, improved in the District.

46. The advance in other Districts in the revenue from the articles named in this Section of the Report, is traced to the improved condition of the country and people, and to the higher rates at which the Licenses for retail vend have been settled.

SECTION VII.—METHYLATED SPIRITS.

47. The revenue from this source, in Calcutta, has fallen off by Rupees 302, owing, it is stated, to the demand for Methylated Spirit having diminished.

SECTION VIII.—GÁNJÁ.

48. The net results of the year shew an increase of consumption by 1,055 maunds, 10 seers, 13 chittacks, and of revenue by Rupees 89,162. In the consumption of Chur or *Rora* Gánjá, there has been actually a decrease during the year of 9 maunds, 28 seers, shewing that preference is given by consumers to the *Round* and *Flat* kinds, and more particularly to the latter, of which an additional quantity of 908 maunds, 22 seers, 5 chittacks was consumed during 1867-68.

49. Among the increases reported in the Gánjá revenue, the most striking are those in the Districts of Shahabad and Monghyr. From both Districts large exports were made to the North-Western Provinces during the year.

50. The advance in other Districts is attributed generally to the improved condition of the country and people, and to the longer term by one month of the year under report.

51. Special causes are noticed in a few Districts; *viz.*, in Cachar, the greater competition among the sellers of Gánjá, who are said to have combined to

keep up prices during 1866-67, while in 1867-68 they endeavoured to undersell each other; in Deogurh, the additional consumption is said to be owing to the number of consumers among the people employed in connection with the works on the new Chord Line of Railway under construction; in Bancoorah and Midnapore, to the fact that a greater number of pilgrims passed through each District during 1867-68; and in Kamroop, to the cheaper rate at which Gánjá was sold by the retail vendors.

52. The Deputy Commissioner of Hazarcebaugh notices that the high price of Country Spirit has driven many people, who cannot do without stimulants, to smoke Gánjá; and this fact, the Commissioner considers, is fully borne out by the statistics of Hazarcebaugh and Manbhoom, which shew a gradual increase in the Gánjá consumption and revenue, the falling off, in consumption, even during the year of scarcity, having been very small compared with that of Country Spirits.●

53. The same results are not observable in Lohardugga and Singbhoom, for the reason, as the Commissioner thinks, that, in both these Districts, "Handia" (Páchwá) or rice-beer is manufactured largely for home-consumption, and supplies, in a great measure, the requirements of the people; also that, in Lohardugga and Singbhoom, Out-stills are licensed for the sale of Country Spirits.

54. From the Bhaugulpore Division, the Board are informed that, in Purneah, the Deputy Collector does not think that there has been that increase in the consumption of Gánjá which may have been expected, considering the absence of any great improvement in the Country Spirits revenue, and the decrease in Mádád; also, that he believes there is great smuggling of Gánjá from Rajshahye.

55. The Commissioner notices that, as the Deputy Collector's report is based merely on hearsay, he has been directed to make further strict and careful enquiry into the matter, and communicate the result.

56. In the District of Bogra, the Collector was of opinion that the people used contraband Gánjá in the Western and South-Western parts, where the plant is grown to a considerable extent. Enquiries having been made, the Collector has since reported the discovery of six cases: the offenders were punished, in four cases, under Section 49; and, in one case, under Section 28 of Act XXI of 1856.

57. Three of the offenders were Fakírs, and the Collector thinks it very probable that these men first beg some Gánjá from the cultivators and then go about the country begging and giving small quantities of the drug in return for alms. They said that they had obtained the Gánjá from cultivators whom they named; but no evidence beyond their statements could be obtained, and, therefore, no steps were taken by the local authorities against the cultivators. Another of the offenders was a ryot and Gánjá cultivator.

58. Regarding one out of the six cases detected, the Collector of Bogra explains that, as Magistrate, he made a reference on the subject to the Superintendent and Remembrancer of Legal Affairs, and observes as follows:—"In that case, a Gánjá cultivator was found in possession of some eleven maunds of Gánjá without having procured a License from the Gánjá Supervisor, as ordered by the Board in Clause 3, Section 17, Chapter V of their Rules. As the Gánjá must have been gathered more than two months ago, and the sole excuse of the accused was that he had been ill, there can be little doubt that he has acted in contravention of that Rule: although, however, the Board are empowered by Section 33, Act XXI of 1856, to prescribe these Rules, which therefore have the force of law, I could find no Section in the Act, or in the Rules themselves, whereby violations of such Rules were punishable, except Section 47, which refers to Distilleries."

59. In reply to the Magistrate's reference, the Superintendent and Remembrancer of Legal Affairs stated that there is no provision in Act XXI of 1856, or in the Rules of the Board, which imposes a penalty for neglect on the part of a licensed cultivator to take out a License to retain possession of Gánjá, and that the subject had previously been before the Board on a reference from the Commissioner of the Rajshahye Division, when they held, upon that reference, that they could not enforce the Rule laid down in paragraph 3, Section 17, Chapter V, by any penalty, and did not think it politic to do so.

60. The Board observe that the Superintendent and Remembrancer of Legal Affairs is right, but that when ryots find that taking a License is optional, they will abstain from taking it, and illicit sales will increase. The Board contemplate shortly taking up the whole question of the Gánjá excise system, when this as well as other matters will receive attention.

61. The Commissioner of Rajshahye thinks that doubtless the punishment inflicted in the cases detected in Bogra will make the people more wary for a time, but he agrees with the Collector in considering that the effect will soon pass away. The Commissioner adds his opinion, that it would be an advantage if the Collector could arrange to visit the Gánjá tract about the time the crop is cut, to judge whether the cultivators do give pretty accurate returns to the Supervisor, which is open, the Commissioner observes, to doubt. He is not inclined to think that there is smuggling on a large scale, but rather in a petty way.

62. Upon the question as to loss in Gánjá by dryage while in transit, or from the date of sealing to that of delivery in the importing District, noticed in paragraph 35, Section 8 of the Board's Report for 1866-67, a special Report has been submitted by Baboo Mothuranath Banerjee, Deputy Collector of Rajshahye.

63. The Board have not, however, considered it expedient to fix any uniform rate of allowance for wastage of Gánjá, and have informed local Officers that every case in which such wastage may occur, will be dealt with on its merits, after special report to the Commissioner of the Division, or, if necessary, to them also.

SECTION IX.—OPIMUM.

64. The net results of the year under review shew an increased consumption of 155 maunds, 26 seers, 4 chittacks, and an advance of Rupees 95,309 in revenue.

65. In three Districts only there was a decline in the Opium revenue. This is accounted for, in Backergunge, by the transfer of some shops to Jessore, and the smaller number of shops settled during the year; in Bullooah, by the result of enforcing the rule requiring vendors to take their supplies of Opium direct from the treasury instead of from the Darogahs; and, in Gya, by the circumstance of only one shop being open throughout the year. The Commissioner of the Chittagong Division considers, however, that the decrease in Bullooah has not been satisfactorily accounted for, and the Board are of the same opinion as regards both Bullooah and Gya.

66. The following Districts report a considerable increase in revenue:—

Calcutta	...	...	Rs. 81,594	Sebsaugor	...	...	Rs. 14,041
Chittagong	...	...	" 24,865	Rungpore	...	...	" 13,599
Nowgong	...	...	" 22,479	Hooghly	...	...	" 12,803
Kamroop	...	...	" 17,055	24-Pergunnahs	...	...	" 11,947
Durrung	...	...	" 16,240	Dacca	...	...	" 10,553

The improvement in the revenue of the above and other Districts is accounted for generally by the returning prosperity of the people and the longer term of the year 1867-68.

67. As in other branches of the Excise Revenue, special reasons are assigned for the increase in some instances; viz., in Chittagong, it is said to be owing to the continued exportation of Opium to Akyab; in Durrung, to the presence of a large number of Assamese and Kachari coolies, imported by the Tea-planters of the Mungledye Sub-Division from Gowalpara and Gowhatty, many of whom use Opium; in Hooghly, to the suppression of illicit traffic; in Purneah, to the fact that Opium was sold there throughout 1867-68, at the increased rate of Rupees 20 per seer, which was not the case in the previous year; in Mymensing, to the large consumption of the drug by the Hill tribes; in Jessore, to the practice of selling the drug from Sub-Divisions.

68. Concerning the Opium revenue in Sebsaugor, the Deputy Commissioner reports his belief that the increase in 1866-67, over the average of the preceding five years, and the increase again during 1867-68, is chiefly owing to a practice which he suspects has of late been gaining ground, of persons who are engaged in Tea cultivation, Road and Bridge contracts, &c., taking Opium

Licenses and paying laborers' (coolies) wages on the spot in Opium, or partly in Opium, and thus causing the consumption to increase by just so much more as is through this practice necessarily consumed, than would be by the laborers ordinarily.

69. The Deputy Commissioner notices also that, again, in order to secure labor where labor is so scarce, the Opium is sold by these License-holders at the Government price; and that to obtain the Opium at this reduced cost, the laborer will readily take it in payment, instead of receiving his wages in cash and being obliged to go to the ordinary licensed vendor, to whom he would have to pay a higher price.

70. The Commissioner of the Division does not, however, entirely agree in the Deputy Commissioner's view regarding the cause of increase in the Opium revenue of the District during 1867-68, as the latter apparently has overlooked the fact that the preceding year consisted of eleven months only. The Opium sales of 1867-68, compared with those in the *twelve* months preceding that year, shew a decrease during 1867-68; and, with reference to this, the Commissioner reiterates his opinion that the maximum consumption of Opium in Assam has been reached.

71. From Nowgong also, in Assam, the Deputy Commissioner has reported that the increase is caused by the Contractors of the Public Works Department purchasing large quantities of Opium for their laborers, a cause which did not operate so greatly previously when the works of the Department were not so extensive.

72. The Board regret to find that such a practice has prevailed, but fail to see how it can be interfered with, when both laborers and employees find their advantage in it.

73. Regarding Luckimpore, the following important remarks have been submitted during the year by Major Stewart, the Deputy Commissioner of the District:—

"I have been making enquiry into the matter of the decreased sales of Opium, and into the subject of its illicit cultivation. As regards the latter, my enquiries tend to shew that, since the interdiction of the cultivation in Assam, each year has lessened the extent of the practice of growing and manufacturing Kanie; until now the growth of it is confined to tribes living beyond our frontier, and to a few villages of hill tribes living on our outskirts.

"The Dehong Dehong Abors are supposed to bring down small bundles of Kanie, and have been known to barter it for salt, &c., at Suddyah. But neither at Suddyah nor elsewhere in the district, is Kanie at all current and in common use; a few of the Khampti and Singpho villages on our eastern frontier, and some Miries in the north, are said to cultivate Opium in small patches, but only for their own use. Since I have been here, there has been only one case of two men arrested with Kanie in their possession; and they were informed against.

"As regards the decreased consumption of the drug, I am still of opinion that it arises from there being less money afloat among the population and specially among the laborers in the Tea gardens, who are great consumers, than there has been for some time past. A great number of

"gardens have closed altogether, and employ no laborers and disburse no money. All the gardens have reduced the number of their laborers and their expenses to a minimum, and are short of money are most of them; that I believe there are few whose laborers are not from four to six months in arrears of pay. The laborers themselves have much decreased in number in the district during the last year; the mortality has been great, and considerable numbers have left it, while importation of labor is now uncommon. This state of things among a not inconsiderable part of the consuming population must affect sales. The scantiness of money in general affects also the rest of the consumers.

"There is still another reason to which the decreased sales have been attributed, and it is much to be wished that it was really the case; and that is, that Opium eating is on the wane in the district, and is no longer consumed by so many people or in such large quantities individually as formerly. This idea I find supported by the oldest planter in Luckimpore, and it is held by others as well. It is seven years since Opium cultivation has been interdicted, and an adult population has arisen, who were not accustomed in their youth to help themselves to the drug from their own field, and who are not so enslaved to the use of it."

74. The Commissioner of Assam concurs generally in the view taken by Major Stewart of the cause of the decline in the Opium sales. But while referring to his own objection to an increase in the price of Opium, as he considered that the sales had reached their maximum limit, the Commissioner adds that he doubts the growth of illicit manufacture, or that smuggling is on the increase; it being "certain that there has been a closer supervision exercised to prevent anything of the kind for the last two years, or more, than there was before." The Commissioner observes further:—

"Assam, as a produce-exporting country, and receiving so large a proportion of specie in exchange for produce, naturally feels the effect of the general stagnation of trade which has now been so long prolonged; and there is no doubt that the people have not the same superabundance of cash to spend on Opium that they had two years ago. Again, the enhanced demand for Land Revenue must be expected to tell in the same direction; and though this cause has not yet come fully into operation, the people have more or less discounted it, I think."

75. In reviewing the results of the Opium revenue in the entire province of Assam during the year of report, the Commissioner has prepared and submitted the following Table:—

DISTRICT.	1866-67.			1867-68.			Increase.			Decrease.			REMARKS.
	Quan- tity.		Proceeds.	Quan- tity.		Proceeds.	Quan- tity.		Proceeds.	Quan- tity.		Proceeds.	
	Mds.	S.		Mds.	S.		Mds.	S.		Mds.	S.		
Kamroop ...	361	8	3,15,938	349	8	3,07,186	12	...	8,752	A.—The collection for 1866-67 includes 12 months, viz., April to March inclusive. B.—With the exception of a small quantity sold during April 1866, all the Opium exhibited in this Table was sold at Rs. 22 a seer.
Durrung ...	229	12	2,01,650	236	20	2,08,120	7	8	6,470	...	...	.....
Nowgong ...	293	12	2,58,104	300	30	2,64,660	7	18	6,556	...	..	.....
Seebasangor ...	576	20	5,06,290	556	6	4,89,412	...	...	.....	20	14	16,878
Luckimpore ...	893	18	3,46,114	878	28	3,33,256	...	...	.....	14	30	12,858
Total ...	1,853	25	16,28,906	1,821	7	16,02,634	82	18	25,462	

in connection with which he observes that the net decrease of 32 maunds,

18 seers, in the quantity sold during 1867-68, indicates that the maximum limit of consumption has been attained. The Commissioner would not, therefore, recommend the enhancement of the price at which Opium is sold at present; and he notices that a further reason against the introduction of such a measure may be found in the adoption of the enhanced rates of land assessment. The Board agree with the Commissioner that, during at least the first and second years of enhanced rates of land assessment, it is inexpedient to raise the price of Opium.

76. Adverting to the remarks in the Board's Report for 1866-67 concerning the falling off in the Jessore Opium revenue, the Collector states that the procedure enjoined as to a Police investigation being quickly made has been regularly followed, but without any apparent result, and that he does not himself believe that vendors or consumers procure contraband Opium in the District. Further, that several of the vendors take up the sale of the drug as a sort of adjunct to other business, and do not care much whether they get custom or not: they take up the trade for one month and lay it aside again as it suits them. The Collector does not think that they have any fraudulent intention in their sudden and apparently inexplicable cessations from trade.

77. The Commissioner is not disposed to dispute the correctness of the Collector's opinion, and remarks that it is not easy to see from whence illicit Opium could be procured in Jessore, the demand not being large enough to pay for a trade of that kind. Besides, the figures given in the margin show that the

1858-63	(average)	Rs.	15,211	Opium revenue of the District is steadily rising,
1862-63	...	"	18,521	so much so, that the Commissioner's attention
1863-64	...	"	19,228	has been already directed to the subject, in view to
1864-65	...	"	19,382	considering whether the duty should not be
1865-66	...	"	20,174	increased.
1866-67	...	"	18,084	
1867-68	...	"	22,594	

78. While the Commissioner has no doubt that preventive vigilance is in every way to be encouraged, he does not think that there are any grounds for supposing that there is in Jessore any illicit traffic in Opium.

79. As connected with the increased sales of Opium in Chittagong, the Commissioner of the Division has submitted the following remarks:—

"The point seems to me to be at what price Government Opium in Arracan is available to the consumer. If it is much higher than the price in Chittagong, it is obvious that there is every inducement to smuggle from Cox's Bazar into Arracan, and it is probable that this will be successfully accomplished under all the difficulties of checking it.

"I understand that Colonel Phayre's wish, when he was Chief Commissioner of British Burmah, being to discourage, on moral grounds, the use of Opium, as much as possible, the way he set about it was (independently of the general system of the Excise Administration in force) to restrict the quantities of Opium supplied to vendors. His restriction was so close that the consumers' demand for Opium in Arracan exceeded the supply, and the natural result followed; i.e., the consumers bid against each other for the small quantities of Opium available, and the price rose to an amount that had little reference to the price of Opium to the vendor. Sooner than pay such prices, the Arracanese took to smuggling from Chittagong.

"I enclose a copy of a letter No. 835, dated the 26th November, 1864, from the Chief Commissioner to the Government of India, which describes Colonel Phayre's policy. I gather, however, that in 1866 Colonel Phayre was disposed to modify his views in regard to the supply (see paragraph 3 of his letter No. 79, dated September 15th, 1866, to the Government of India).

"I have heard that the views of the present Chief Commissioner are different to those of Colonel Phayre; but I gather from the enclosed extract, paragraph 2, from a letter No. 4, dated May 19th, 1868, from the Commissioner of Arracan to the Chief Commissioner, that if this is the case, Colonel Fytche's views have not yet been put into operation, and that the restriction in supplies to vendors is in full force at this moment, raising the price of Opium to the consumer from Rs. 30 to Rs. 40; and, if I am correctly informed, to a price much nearer the latter than the former sum. Indeed, the restriction must be in full force, as, otherwise, the sales at Cox's Bazar would show a great falling off.

"I trust that this will make the whole matter clear to the Board. It seems to me that as long as the present restriction in the supply continues, we must expect smuggling from Cox's Bazar to Arracan, and that the Burmah system does not really check the consumption of Opium, while it induces smuggling."

80. The Board consider the Commissioner's conclusion to be correct, and take this opportunity of pointing out the absurdity and mischief of the system under which different administrations are arrayed against each other, and obliged to entertain expensive preventive Establishments to interfere with mutual trade. Between Arracan and Chittagong the absurdity has reached its height. Arracan endeavours to keep out Chittagong Opium; and Chittagong, Arracan Salt.

81. It appears to the Board that, if the Chief Commissioner of British Burmah is right as to the baneful effects of Opium on the Arracanese, and in his attempt to deprive them of it, this should be recognized by the Government, and Chittagong should be made to take measures to restrict its sales to its own requirements. If otherwise, the Chief Commissioner's policy should be discountenanced, and the inducement to smuggling thereby removed.

82. With advertence to paragraph 55 of the Board's Report for 1866-67, it may be noticed that the Commissioner has reported that, excepting in Chumparun, Opium was sold during 1867-68, in all the Districts of the Patna Division, but in small quantities, considering the estimated Opium-eating population. Also, that in all the Districts the Police are on the alert for

IN	PATNA.		SHAHABAD.	
	Quan- tity.	Sale pro- ceeds.	Quan- tity.	Sale pro- ceeds.
	M. S.	Rs.	M. S. C.	Rs. A.
1858-59	2 0	800	.....	.....
1859-60	2 11	910	.....	.....
1860-61	2 6	860	0 3 0	30 0
1861-62	2 33	730	0 4 4	42 8
1862-63	2 13	1,148	0 5 4	84 0
1863-64	2 16	1,638	0 8 8	138 0
1864-65	2 12	1,472	0 3 5	63 0
1865-66	2 12	1,472	0 0 1	1 0
1866-67	2 8	1,376	.....	.....
1867-68	2 37	1,972	0 1 4	30 0

preventing the illicit trade of Opium. Several seizures were effected in the year under review, and the parties implicated were, in almost all the cases, convicted. This success of the Police and the Excise Officers in checking the sale of contraband Opium will, the Commissioner hopes, gradually compel the consumers to have recourse to Government for such Opium as they may want. The annexed Statement of Illicit Opium sales in Patna and Shahabad during the last ten years, shews how entirely the local consumption in those Districts consists of illicit Opium.

83. The gross sale proceeds of Opium in the Patna Division, during the years 1866-67 and 1867-68, are noted in the margin, showing an advance of Rs. 439 in the collections of the latter year made in the Districts of Patna, Sarun, Shahabad, and Tirhoot. In Gya, however, there was a slight decrease owing, as the Collector remarks, to smuggling and illicit sales made by the cultivators.

1866-67 (12 months)	Rs. 2,077	
1867-68 ...	" 2,516	

84. During the year of report, the Commissioner of Assam informed the Board of the discovery of a deficiency of two seers of Opium in chests stored in each of the Districts of Nowgong and Sebsaugor; and from enquiries made it appeared that the Opium must have been abstracted and stolen from the chests.

85. It has been gathered also from the Commissioner's report that, in both cases, the local Officers omitted carelessly to take any special precautions to notice the state of the chests on their arrival in the District; and, in the Nowgong case, that great delay occurred in taking up and reporting the matter. The Board have informed the Commissioner that the blame must, therefore, mainly attach to the local officers of failing to discover when and how the fraud was committed, and that it is worthy of remark that only in the Districts of the Assam Division have such thefts of Opium occurred.

86. The Board, by their orders issued in Circular Order No. 5 of December 1867, have taken measures to guard against such frauds in future.

SECTION X.—MISCELLANEOUS.

87. In the year of report the number of persons arrested was 1,482; the number convicted, 1,176; and the number imprisoned, 319. Rs. 35,928 represent the aggregate sum imposed as fines, and Rs. 19,876, the total amount of fines realized.

88. Rupees 13,924 were distributed under Section 76, Act XXI of 1856, and Rs. 1,538 were disbursed as special rewards.

89. The Commissioner of the Presidency Division observes that during the year, in both Nuddea and Jessore, much greater activity was shown in the prosecution of offences against the Excise Law than in previous years; that the improvement in this respect is, indeed, marked; and that the increase in the Excise Revenue of the two Districts must, in some measure, be ascribed to it.

90. In noticing the increase in the Country Spirits revenue of the District of Shahabad, the Commissioner of the Patna Division has, as already noticed, made very favorable mention of the hearty and active co-operation of the Police in checking illicit manufacture.

91. From Hooghly it is reported that, in eight cases, persons were prosecuted before the Magistrate during the year for the possession of contraband Opium.

92. The largest number of arrests and convictions, respectively, appear in Statement XVII against the Patna, Bhaugulpore, and Burdwan Divisions. In comparing similar results in separate Districts, Luckimpore, in Assam, heads the list. The greater portion of the special rewards, amounting to Rs. 1,538, was disbursed in Lohardugga and Shahabad.

93. Opinions unfavorable to the conduct of the Police are recorded by the Commissioners of the Rajshahye and Dacca Divisions. The former notices, with regard to the illicit distillation of Spirits, &c., that the Police have certainly not proved effective as a preventive service, and doubts whether a single case has been brought to light by their instrumentality. The illicit manufacture discovered in the Malda District was apparently brought to light by the vigilance of the Excise Officers themselves.

94. The Commissioner of Dacca considers that there is a great want of proper vigilance against illicit manufacture and breaches of the Excise Laws at a distance from large Towns and Sub-Divisions, and observes as follows:—

“The Mofussil Police I believe to be entirely ignorant of their duties in this matter; but even if they are not, their numbers have been reduced to such an extent that the service of criminal processes and investigation into ordinary crime, takes up all their time and attention. Certainly, smuggling and illegal manufacture might be carried on with great ease, and I see no reason to doubt that it is: on the contrary, the present Returns from distant tracts of country show that it must be so carried on, for generally the people in this Division have been prosperous and should have consumed more liquor and drugs.”

95. Adverting to paragraph 4 of the Government Resolution, dated 8th February, 1868, on the Board's Report for 1866-67, the Commissioner of Chota Nagpore explains that the cause of the extraordinary large number of offenders arrested for breach of the Excise Laws in the Lohardugga District, appears to have arisen from the discovery, by the Deputy Commissioner, during his cold-weather tour in 1866-67, of the illicit manufacture of Country wine on a large scale. Pending the reference made to Government on the subject of Constables being vested with powers to search for illicit Stills, the Deputy Commissioner deputed a large number of Police Officers specially for the purpose of checking illicit manufacture: the result was, it is stated, that before the orders of Government were received, pointing out that the law would not admit of Constables being vested with such powers, 96 persons were arrested in 76 cases, of whom 91 were convicted, mostly on their own confession, of breach of the Excise Laws.

96. The Commissioner adds that, in the year now under review, owing to the inability of the Police, under the law as it stands at present, to check illicit manufacture in a sparsely populated country like Chota Nagpore, the number of

convictions in the Lohardugga District is comparatively small, though very much larger than in the other Districts of the Province, not, the Commissioner is inclined to think, because offences are more prevalent in Lohardugga, but that the subject appears to have attracted more attention there than elsewhere

97. It is stated that in May 1867, the attention of the Inspector-General of Police was called to the prevalence of breaches of the Excise Laws in the Lohardugga District, and he was requested to supply a special preventive force, of six or eight Head Constables, as a temporary measure, for the suppression of these offences; but that nothing had been done in the matter.

98. Referring to paragraph 8 of the Government Resolution cited above, the following Statements have been submitted by the Commissioner, showing the operations of the Police, during the past two years, as Preventive Officers in the Bhaugulpore Division :—

1866-67.

DISTRICTS.	Total number of persons convicted.	ON INFORMATION GIVEN BY		
		Police.	Excise Officers.	Others.
Bhaugulpore	12	6	6	....
Monghyr	67	8	5	54
Purneah	51	3	45	3
Total ..	130	17	56	57

1867-68.

DISTRICTS.		DETECTED BY									TOTAL		
		EXCISE OFFICERS.			POLICE.			OTHERS.			Number of		
		Number of			Number of			Number of					
		Cases.	Arrests.	Convictions.	Cases.	Arrests.	Convictions.	Cases.	Arrests.	Convictions.	Cases.	Arrests.	Convictions.
Bhaugulpore	...	2	2	1	10	16	16	7	11	10	19	29	27
Monghyr	...	...	...	...	9	12	9	4	9	7	13	21	16
Purneah	...	25	44	23	1	2	2	8	21	8	34	67	33
Total	...	27	46	24	20	30	27	19	41	25	66	117	76.

99. The Board observe that the very small proportion which the cases brought to light by the Police Officers, in Purneah, bear to those discovered by the Excise Officers and others, is unfavorable to the Police there.

100. In February last, the Inspector-General of Police forwarded to the Board a recommendation that Collectors or Excise Darogahs, should furnish District Superintendents of Police with Weekly Statements of the quantity of Spirit manufactured at Public Distilleries and the names of License-holders, in order that the Police might have some clue to guide them. The Board acted upon this recommendation and authorized the introduction of the measure in the Moorshedabad District: the issue, however, has not been apparently successful, as one prosecution only has resulted.

101. With reference to the enormous difference in the Excise Revenue of the Districts of Rungpore and Dinagepore, which are about the same size, are contiguous, and probably inhabited by the same castes, special enquiry has been made by the Board. In reply, the Commissioner explains that the two Districts are about the same in point of size, but are very different in other respects.

102. Dinagepore is highly assessed as far as Land Revenue is concerned, while Rungpore is very lightly assessed. Further, Rungpore is stated to be more thickly populated than Dinagepore, and the people to be in better circumstances, as Rungpore produces Tobacco and other valuable crops, besides Rice, while Dinagepore may be almost said to produce nothing but Rice.

103. In Dinagepore, the population consists chiefly of low Mahomedans, who seldom drink, or take Opium, while in Rungpore there are higher classes of Hindoos and Mahomedans, who consume Spirits and Opium to a much larger extent. In short, it is represented that Rungpore is by far the wealthier District, and the people can generally indulge in luxuries which their neighbours in Dinagepore cannot afford.

104. As connected with the management of the Excise Department, the Commissioner of Dacca has added the under-noted remarks respecting the Districts of his Division :—

"There has been a constant succession and transfer of Officers in charge of the Excise, while the License Tax operations, coupled with press of Criminal work, took off their immediate attention from keen supervision in this Department. I see great room for improvement, but ordinary work, especially that entailed by the Procedure Codes, ties Officers to their desks, and they move less about among the people generally now than formerly; and the Excise Department itself is so merged in the General Revenue duties, that no Officer regards it as his special care, or as the line in which attention and success will mark a man for speedy promotion. I myself plead guilty to a laxity of supervision, for it was not till I was able to review the results of many years' management that I was aware of the falling off in the Revenue."

105. There is foundation for these remarks, but more careful supervision on the part of the Commissioners and Collectors will remove some of the difficulties. Officers entrusted with Excise management and Certificate Tax operations, should not be hampered with much Office work at Head Quarters, and monthly reports should be taken from them of the result of their visits to Public Distilleries, which should be frequent.

SECTION XI.—MERITS OF OFFICERS.

106. The following Officers are reported to be deserving of favorable notice for their efficient management of the Excise Department :—

Collectors.

Mr. H. Bell.		Mr. J. Monro.
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Assistant Collectors.

Mr. J. A. Hopkins.		Mr. W. M. Souttar.
„ J. H. Newberry.		„ H. S. Beadon.

Uncovenanted Officers.

Mr. J. Mackenzie.	|	Babú Gunganund Mookerjee.
„ M. Little.	|	„ Taruck Nath Mullick.
„ W. R. Pogson.	|	„ Kader Nath Pundit.
„ W. Sarson.	|	„ Jadu Nath Bose.
Moulvie Syed Waris Ali Khan.	|	„ Mothuranath Banerjea.
„ Fida Ally.	|	„ Paran Chunder Neogee.

107. The Board desire also to record their approbation of the zeal and efficiency with which the Commissioners, Messrs. R. B. Chapman, W. L. Robinson, and Colonel E. T. Dalton, have supervised the working of the Excise Department in their respective Divisions during the year.

R. L. MANGLES,

Offg. Secretary.

Table I.—COMPARATIVE STATEMENT of Consumption and Revenue.

[illegible]

1967-68.																			
1563-57 (11 MONTHS).																			
RATE OF				REVENUE.				RATE OF				REVENUE.							
License Fee, Annual.		Duty.	Total.	License Fees.		Duty.	Total.	License Fee, Annual.		Duty.	License Fees.	Duty.	Total.	License Fees.		Duty.	Total.		
11	Rupces.	12	Per Gallon, L. P.	13	Rupces.	14	Rupces.	15	Rupces.	16	Rupces.	17	Per Gallon, L. P.	18	Rupces.	19	Rupces.	20	Rupces.
.....	.....	.....	.....	85,147	6,59,491	37,233	D. F.	7,53,683	38,403	.....	.....	.....	.....	1,27,087	10,50,005	.....	.....	11,78,353	.....
.....	.....	.....	.....	38,403	.....	.....	.....	38,403	.....	.....	.....	.....	.....	31,532	.....	.....	.....	31,532	.....
.....	.....	.....	.....	1,31,550	0,58,491	8,27,274	.....	8,27,274	.....	.....	.....	.....	.....	1,59,219	10,50,005	.....	.....	13,73,393	.....
16	Rs.	3	.....	240	4,16,913	240	.....	4,92,981	.....	16	.....	Rs.	3	82	4,99,494	.....	.....	5,84,938	.....
.....	.....	.....	.....	76,068	4,16,913	4,93,221	.....	4,93,221	.....	.....	.....	.....	.....	85,444	4,99,494	.....	.....	5,84,938	.....
.....	.....	.....	.....	76,338	4,16,913	4,93,221	.....	4,93,221	.....	.....	.....	.....	.....	85,796	4,99,494	.....	.....	5,85,290	.....
16	.....	.....	.....	2,208	10,170	10,170	.....	10,170	.....	16	.....	.....	.....	2,208	10,170	.....	.....	10,170	.....
100	.....	.....	.....	10,170	10,170	10,170	.....	10,170	.....	16	.....	.....	.....	10,170	10,170	.....	.....	10,170	.....
48	.....	.....	.....	41,257	41,257	41,257	.....	41,257	.....	48	.....	.....	.....	45,420	45,420	.....	.....	45,420	.....
.....	.....	.....	.....	53,635	53,635	53,635	.....	53,635	.....	.....	.....	.....	.....	53,243	53,243	.....	.....	53,243	.....
.....	.....	.....	.....	4,69,899	1,727	4,69,899	.....	4,69,899	.....	1	.....	.....	.....	6,14,328	6,14,328	.....	.....	6,14,328	.....
.....	.....	.....	.....	1,727	1,727	1,727	.....	1,727	.....	.....	.....	.....	.....	3,236	3,236	.....	.....	3,236	.....
.....	.....	.....	.....	4,70,610	4,70,610	4,70,610	.....	4,70,610	.....	.....	.....	.....	.....	6,17,654	6,17,654	.....	.....	6,17,654	.....
.....	.....	.....	.....	75,241	75,241	75,241	.....	75,241	.....	.....	.....	.....	.....	1,03,843	1,03,843	.....	.....	1,03,843	.....
.....	.....	.....	.....	4,917	4,917	4,917	.....	4,917	.....	.....	.....	.....	.....	4,917	4,917	.....	.....	4,917	.....
.....	.....	.....	.....	6,037	6,037	6,037	.....	6,037	.....	.....	.....	.....	.....	6,037	6,037	.....	.....	6,037	.....
.....	.....	.....	.....	2,165	2,165	2,165	.....	2,165	.....	.....	.....	.....	.....	2,165	2,165	.....	.....	2,165	.....
.....	.....	.....	.....	54,033	54,033	54,033	.....	54,033	.....	.....	.....	.....	.....	53,755	53,755	.....	.....	53,755	.....
.....	.....	.....	.....	6,263	6,263	6,263	.....	6,263	.....	.....	.....	.....	.....	9,709	9,709	.....	.....	9,709	.....
.....	.....	.....	.....	1,553	1,553	1,553	.....	1,553	.....	.....	.....	.....	.....	1,726	1,726	.....	.....	1,726	.....
.....	.....	.....	.....	7,053	7,053	7,053	.....	7,053	.....	.....	.....	.....	.....	6,148	6,148	.....	.....	6,148	.....
.....	.....	.....	.....	1,32,336	1,32,336	1,32,336	.....	1,32,336	.....	.....	.....	.....	.....	1,61,765	1,61,765	.....	.....	1,61,765	.....
.....	.....	.....	.....	5,06,585	5,06,585	5,06,585	.....	5,06,585	.....	.....	.....	.....	.....	6,27,107	6,27,107	.....	.....	6,27,107	.....
.....	.....	.....	.....	119	119	119	.....	119	.....	.....	.....	.....	.....	894	894	.....	.....	894	.....
.....	.....	.....	.....	6,47,997	6,47,997	6,47,997	.....	6,47,997	.....	.....	.....	.....	.....	1,77,652	1,77,652	.....	.....	1,77,652	.....
.....	.....	.....	.....	1,04,570	1,04,570	1,04,570	.....	1,04,570	.....	.....	.....	.....	.....	7,95,494	7,95,494	.....	.....	7,95,494	.....
.....	.....	.....	.....	Net, deducting cost of Opium.	Net, deducting cost of Opium.	Net, deducting cost of Opium.	.....	Net, deducting cost of Opium.	.....	.....	.....	.....	.....	Net, deducting cost of Opium.	Net, deducting cost of Opium.	.....	.....	Net, deducting cost of Opium.	.....
.....	.....	.....	.....	18,62,897	18,62,897	18,62,897	.....	18,62,897	.....	.....	.....	.....	.....	21,36,038	21,36,038	.....	.....	21,36,038	.....
.....	.....	.....	.....	10,45,157	10,45,157	10,45,157	.....	10,45,157	.....	.....	.....	.....	.....	11,54,376	11,54,376	.....	.....	11,54,376	.....
.....	.....	.....	.....	35,97,558	35,97,558	35,97,558	.....	35,97,558	.....	.....	.....	.....	.....	44,74,316	44,74,316	.....	.....	44,74,316	.....
.....	.....	.....	.....	16,63,327	16,63,327	16,63,327	.....	16,63,327	.....	.....	.....	.....	.....	21,36,038	21,36,038	.....	.....	21,36,038	.....
.....	.....	.....	.....	48,68,946	48,68,946	48,68,946	.....	48,68,946	.....	.....	.....	.....	.....	57,25,191	57,25,191	.....	.....	57,25,191	.....
.....	.....	.....	.....	50,94,487	50,94,487	50,94,487	.....	50,94,487	.....	.....	.....	.....	.....	57,25,191	57,25,191	.....	.....	57,25,191	.....
Grand Total																			
12 Months in each year																			

Table Ia.—DEMAND, COLLECTIONS, REMISSIONS, and NET BALANCES during the year 1867-68.

SPIRIT OR DRUG.	DEMAND.			COLLECTIONS.			NET BALANCE.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Remissions.	Arrear.	Total.
1									
I. Country Spirits	3	9	4	5	6	7	8	9	11
II. Spirit Manufactured in India in the English Method	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
III. Imported Wines and Spirits	7,451	12,73,100	12,80,551	283	12,73,100	12,73,383	7,185	13	60
IV. Rice	80	5,85,210	5,85,290	90	5,85,210	5,85,300			73
V. Tobacco	83	85,210	85,293	33	85,210	85,243			
VI. Opium	25,808	5,21,438	5,47,246	15,581	5,01,973	5,17,554	5,432	5,589	34,320
VII. Miscellaneous	793	1,03,546	1,04,339	610	1,03,546	1,04,156	286		210
VIII. Salt, Sugar, or Bhong	16	4,699	4,715	8	4,699	4,707	8		2
IX. Miscellaneous	3	6,813	6,816	3	6,813	6,816	1		7
X. Miscellaneous	25	2,146	2,171	31	2,146	2,177	4		6
XI. Miscellaneous	392	53,980	54,372	268	53,980	54,248	80	108	417
XII. Spirit used for Arts, &c.		9,735	9,735		9,735	9,735			16
XIII. Opium	36	1,725	1,761		1,725	1,725			63
XIV. Miscellaneous		9,73,293	9,73,293	36	9,73,293	9,73,329			19
		31,79,334	31,79,334		31,79,334	31,79,334			63
		7,040	7,040		7,040	7,040			
Total	34,727	67,56,009	68,19,736	16,940	67,64,667	67,81,607	13,996	5,678	25,113

Table Ib.—Increases and Decreases (1867-68 as compared with 1866-67).

ARTICLE.	QUANTITY CONSUMED.			REVENUE.		
	Increase.	Decrease.		Increase.	Decrease.	
1						
I. Country Spirits	2	3	4	5	6	7
II. Spirit (Eng. in India)	Gross Gallons.	Gross Gallons.	Rupees.	Rupees.	Rupees.	Rupees.
III. Imported Wines, &c.	11,55,435		4,46,109	4,46,109		
IV. Rice	27,713		82,000	82,000		
V. Tobacco			4,006	4,006		
VI. Opium			46,944	46,944		
VII. Miscellaneous			25,008	25,008		
VIII. Salt, Sugar, or Bhong			771	771		313
IX. Miscellaneous						7
X. Miscellaneous						153
XI. Spirit used for Arts, &c.						
XII. Opium (all sorts)	Mds. Br. O.	707	4,703	4,703		
XIII. Opium (net revenue)	1,737 38 9		1,447	1,447		
XIV. Miscellaneous	445 7 3					
Total						
13 months in each year				10,54,671		448
				6,20,225		

Table Ic.—*Opium.*

Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Remains Balance.
1	2	3	4	5
M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.
2,139 2 14	3,999 0 0	6,138 2 14	3,632 39 10	2,505 3 4

Table Id.—*Arrests, Convictions, &c.*

NUMBER OF PERSONS			AMOUNT OF			Amount disbursed as rewards under Board's orders, &c.
Arrested.	Convicted.	Imprisoned.	Fines imposed.	Fines realized.	Fines, &c., distributed under Section 76, Act XXI. of 1856.	
1	2	3	4	5	6	7
			Rupees.	Rupees.	Rupees.	Rupees.
1,482	1,176	319	35,928	19,876	13,924	1,538

Table Ie.—*Comparative Statement of CHARGES IN THE EXCISE DEPARTMENT.*

ITEMS.			IN	
			1866-67 (11 months)	1867-68.
			Rupces.	Rupees.
1.	Salary of the Excise Office Establishment	...	41,165	44,561
2.	Travelling allowance ditto ditto	...	2,105	2,556
3.	Salary of the Mufussil Establishment	...	1,83,831	1,99,387
4.	Ditto of the Establishment at Head Quarters	...	39,356	43,186
5.	Proportion of the salary of the <i>Deputy Collector</i> who manages the Excise Department, under the Collector, calculated with reference to the share of his time employed in the work	...	50,758	52,124
6.	Ditto ditto of his Establishment similarly calculated	...	2,488	2,365
7.	Cost of Opium to the Department	...	9,23,653	10,52,417
8.	Cost of Thermometers, Measuring Glasses, and Hydrometers	...	5,497	931
9.	Contingent charges debitable to Excise (such as construction and repairs of Public Distillery buildings, &c., &c.)	...	32,714	34,125
10.	Cost of conveying Opium (charges disbursed, whether at the Presidency or in Districts.)	...	6,950	12,803
Grand Total			12,88,517	14,44,455
Twelve months in each year			14,05,655	14,44,455

Table II.—COMPARATIVE STATEMENT of Excise Revenue.

DIVISIONS.	DISTRICTS.	COLLECTIONS INCLUDING GROSS SALE PROCEEDS OF OPUM.				CHARGES, INCLUDING COST OF OPUM TO THE DEPARTMENT.		PERCENTAGE OF CHARGES TO COLLECTORS, AFTER DEDUCTING COST OF OPUM FROM BOTH SIDES.		NET REVENUE, FOUGHT BY DEDUCTING CHARGES FROM COLUMN 3 AND COLUMN 8 FROM COLUMN 4.			
		1966-67.	1967-68.		1967-68.	1966-67.	1967-68.	1966-67.	1967-68.	1966-67.	1967-68.	1967-68.	1967-68.
			Increase.	Decrease.								Increase.	Decrease.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
ASSAM.	Gowah and Jynteah Hills	404	446	43	.....	61,613	66,445	69,703	68,585	.....	.....	404	446
	Darrang	1,84,574	2,06,924	24,350	.....	86,855	1,03,436	80,703	80,585	.....	.....	1,22,061	1,38,479
	Kamrup	2,87,631	3,15,867	28,236	.....	96,855	1,03,436	80,703	80,585	.....	.....	1,22,061	1,38,479
	Lakhimpore	3,28,216	3,53,810	25,594	.....	1,06,043	1,09,923	1,07,323	1,09,923	.....	.....	1,20,776	1,23,481
	Nongpoh	2,31,567	2,65,643	34,076	.....	76,404	80,943	76,169	80,943	.....	.....	2,18,174	2,32,966
	Boisnagar	4,09,170	4,91,460	82,290	.....	1,55,553	1,63,943	1,54,381	1,61,264	.....	.....	1,75,701	2,05,538
	Total	14,99,603	16,16,180	1,16,576	.....	4,99,467	5,37,666	4,91,876	5,26,142	.....	.....	10,01,086	10,79,469
BRAHMAPUTRA.	Disangpore	1,05,063	1,54,713	49,650	.....	18,811	23,218	7,641	11,709	11.6	8	86,251	1,31,464
	Morigaon	1,22,020	1,81,366	59,346	.....	14,990	16,899	949	1,448	11.6	8.6	1,07,090	1,64,467
	Purneah	1,06,966	1,37,143	30,177	.....	31,048	33,290	11,230	11,636	10	10.1	67,523	1,03,663
	Total	3,34,049	4,73,422	139,373	.....	63,849	73,407	20,819	24,893	13.6	9.6	3,13,968	4,59,594
BURDWAY.	Deogarh	6,501	18,536	12,035	.....	2,068	2,385	.....	.....	31.3	12.2	4,433	16,271
	Gedda	9,678	12,363	2,685	.....	1,659	1,954	.....	.....	29.5	18.9	7,019	10,404
	Nya Doomah	4,577	9,342	4,765	.....	2,234	2,437	.....	.....	49.5	29.1	2,303	5,041
	Pakour	5,876	7,961	2,085	.....	2,247	1,718	.....	.....	36.3	21.6	3,629	5,242
	Rajmahal	13,719	21,366	7,647	.....	1,669	1,907	.....	.....	11.2	8.7	14,050	19,570
	Total	3,79,189	5,31,543	1,52,354	.....	68,311	73,563	19,920	24,893	13.6	9.6	3,13,968	4,59,594
CHITTA-GON.	Bansoorah	12,926	25,310	12,384	.....	4,525	4,632	1,601	1,749	26.5	13.2	8,401	20,456
	Berhoompore	40,355	80,709	40,354	.....	7,965	7,528	2,204	2,065	12.8	9.7	33,260	42,541
	Burdwan	78,860	1,07,611	28,751	.....	17,053	20,104	6,200	10,200	12.6	10.1	61,607	87,407
	Hoojly	1,65,673	2,16,463	50,790	.....	39,323	46,571	27,361	33,654	8.6	7.1	1,36,360	1,69,813
	Midnapore	84,913	95,455	10,542	.....	27,573	31,742	19,314	22,406	13.7	12.3	67,345	83,053
	Total	3,62,431	4,94,908	1,32,477	.....	86,568	1,10,797	58,460	71,064	11.4	9.4	2,98,863	3,94,111
CHITTA-GON.	Bulboah	11,875	11,825	.....	60	3,125	3,356	571	541	22.6	24.9	8,750	8,469
	Chittagong	1,37,119	1,69,932	32,813	.....	43,356	65,655	36,429	47,651	8.6	6.5	83,704	1,14,377
	Tipperah	33,023	37,163	4,140	.....	4,756	6,591	1,371	1,527	10.9	14.2	27,687	30,592
	Total	1,71,616	1,98,920	27,304	60	51,265	65,602	37,371	49,719	10.3	9.3	1,30,361	1,53,438
CHITTA-GON.	Hazarebaugh	18,655	31,154	12,499	.....	8,216	7,568	246	304	43.3	23.5	10,439	33,588
	Lahartaga	53,899	58,199	4,300	.....	6,373	7,163	747	1,363	17	15.7	27,526	31,036
	Manchong	12,455	25,452	13,017	.....	6,577	9,677	1,261	1,733	69.1	33.2	3,568	16,836
	Singhaom	6,546	6,370	.....	176	2,076	1,990	718	663	29.1	25	3,571	3,360
	Total	70,535	1,00,175	29,640	176	25,641	26,346	2,972	4,363	33.4	23	44,964	73,829
	Total	70,535	1,00,175	29,640	176	25,641	26,346	2,972	4,363	33.4	23	44,964	73,829
	Total	70,535	1,00,175	29,640	176	25,641	26,346	2,972	4,363	33.4	23	44,964	73,829
	Total	70,535	1,00,175	29,640	176	25,641	26,346	2,972	4,363	33.4	23	44,964	73,829

Table III.—Demand, Collections, Remissions, and Net Balance of Excise Revenue, in

1	DIVISION.	DISTRICTS.	SPIRIT					
			COUNTRY SPIRITS.		RUM, OR SPIRITS MANUFACTURED IN INDIA IN THE ENGLISH METHOD.		IMPORTED WINES AND SPIRITUOUS AND FERMENTED LIQUORS.	
			Demand.	Collections.	Demand.	Collections.	Demand.	Collections.
2			3	4	5	6	7	8
			Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
ASIAN.		Cossyah and Jynteah Hills	.....	.....	.....	.....	.....	.....
		Durrung	.....	.....	.....	.....	82	82
		Kamroop	.....	.....	.....	.....	224	224
		Lukhimpore	.....	.....	.....	.....	161	161
		Nowgong	.....	.....	.....	.....	62	62
		Seelmaugor	.....	.....	.....	.....	41	41
		Total	2,233	2,233	2,138	2,138	573	573
BRAHMAPUTRA.		Bhangulpore	70,769	70,769	.....	.....	112	112
		Moughyr	88,705	88,705	276	276	1,300	1,300
		Purneah	27,441	27,441	12	12	240	240
		Sonthal Pergunnahs.	.....	.....	.....	.....	.....	.....
		Denghur	12,776	12,776	.....	.....	74	74
		Godda	9,199	9,199	.....	.....	.....	.....
		Total	2,28,061	2,28,061	288	288	1,963	1,963
BUDWAN.		Bancoorah	11,460	11,460	784	784	.....	.....
		Beerbhoom	858	858	.....	.....	96	96
		Burdwan	20,187	20,187	204	204	1,314	1,314
		Hooghly	73,698	73,698	2,875	2,875	1,278	1,278
		Midnapore	11,270	11,270	236	236	546	546
		Total	1,17,443	1,17,443	4,099	4,099	3,234	3,234
CHITTA-GONG.		Bulloeah	2,553	2,553	164	164	276	276
		Chittagong	4,062	4,062	.....	.....	364	364
		Tipperah	5,761	5,761	56	56	160	160
		Total	12,365	12,365	220	220	800	800
CHOTA-NAGPUR.		Hazareebanah	21,841	21,841	.....	.....	156	156
		Lohardugga	34,308	34,308	.....	.....	132	132
		Manbhoom	9,478	9,478	.....	.....	163	163
		Singbhoom	1,987	1,987	.....	.....	.....	.....
		Total	67,614	67,614	.....	.....	441	441
COCHIN-BEARS.		Darjeeling	12,585	12,585	.....	.....	628	628
		Gowpara and Eastern Doonars	.....	.....	342	342	.....	.....
		Western Doonars	1,725	1,685	.....	.....	.....	.....
		Total	14,310	14,260	342	342	628	628
CUTTACK.		Balasore	936	973	.....	.....	128	128
		Cuttack	8,392	8,392	441	441	461	461
		Poorce	2,300	2,300	.....	.....	.....	.....
		Total	11,628	11,665	441	441	579	579
DACCA.		Backergunge	5,573	5,573	15,345	15,345	1,372	1,372
		Cachar	3,193	3,193	3,086	3,086	393	393
		Dacca	26,941	26,941	8,114	8,114	1,406	1,406
		Furcediporo	8,130	8,130	72	72	80	80
		Mymensing	10,978	10,978	8,324	8,324	676	676
		Sylhet	2,947	2,947	1,399	1,399	182	182
		Total	57,667	57,667	36,940	36,940	4,089	4,089
PATNA.		Chumpanun	30,098	30,098	.....	.....	54	54
		Gya	67,237	67,237	.....	.....	136	136
		Patna	1,72,944	1,72,944	.....	.....	1,287	1,287
		Sarun	67,896	67,896	.....	.....	128	128
		Shahabad	64,836	64,836	.....	.....	383	383
		Tirhoot	37,870	37,870	.....	.....	208	208
		Total	4,00,989	4,00,989	.....	.....	2,196	2,196
PRESIDENCY.		Calcutta and Suburbs	1,84,374	1,84,374	5,08,024	5,08,024	38,633	38,633
		Jessore	10,226	10,226	3,214	3,214	106	106
		Nuddoa	16,760	16,760	3,324	3,324	828	828
		24 Pergunnahs	16,927	16,927	22,404	22,404	2,267	2,267
		Total	2,30,277	2,30,277	5,37,966	5,37,966	41,924	41,924
RICHMOND.		Bograh	2,209	2,209	.....	.....	52	52
		Dumseppore	5,018	5,018	96	96	125	125
		Maldah	16,773	16,773	.....	.....	32	32
		Moorsheadabad	26,568	26,568	2,568	2,568	864	864
		Palna	6,628	6,628	.....	.....	192	192
		Rajshahye	8,788	8,788	.....	.....	190	190
		Total	71,414	71,414	2,856	2,856	1,816	1,816
		Grand Total	12,90,641	12,78,383	5,85,200	5,85,200	58,243	58,243

the Districts of the Lower Provinces, during 1867-68.

OR DRUG.

TARI.		PAOHWAJ.		CHABAR.		SIDHMI, SARZI, AND BHANG.	
Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	Demand.	Collections.
9	10	11	12	13	14	15	16
Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.
.....
120	120	20	20	.....	.....	.....	.....
.....
120	120	20	20	.....	.....	.....	.....
18,904	18,904	.....	.....	.....	.....	124	124
47,816	47,114	.....	.....	.....	.....	37	33
6,778	6,988	.....	.....	.....	.....	.....	.....
601	601	1,431	1,431	.....	.....	38	38
550	550	.....	.....	.....	.....	.....	.....
190	190	3,789	3,789	.....	.....	.....	.....
532	532	646	646	.....	.....	.....	.....
3,637	3,637	.....	.....	.....	.....	.....	.....
79,098	78,286	5,807	5,715	.....	.....	109	105
28	28	5,408	5,408	.....	.....	80	80
247	247	33,558	33,558	12	12	26	26
3,797	3,691	36,194	36,591	104	98	77	77
10,696	10,696	352	352	435	435	378	378
2,200	2,200	413	443	.....	.....	144	144
16,968	16,962	75,965	75,962	551	543	709	709
4	4	.....	.....	.....	.....	.....	.....
1,064	1,064	652	652	.....	.....	.....	.....
16	16	.....	.....	.....	.....	.....	.....
1,084	1,084	652	652	.....	.....	.....	.....
3,730	3,730	.....	.....	.....	.....	308	308
417	412	497	497	.....	.....	21	21
333	333	3,336	3,336	.....	.....	318	318
.....	.....	439	439	.....	.....	.....	.....
4,489	4,484	4,372	4,272	.....	.....	708	708
.....	.....	165	165	.....	.....	.....	.....
.....
.....	.....	165	165	.....	.....	.....	.....
2,081	1,778	.....	.....	4	4	4	4
17,083	16,225	.....	.....	.....	.....	143	143
3,925	3,925	.....	.....	.....	.....	381	381
23,042	21,928	.....	.....	4	4	528	528
67	67	.....	.....	12	12	.....	.....
261	261	68	68	15	15	15	15
.....	.....	21	21	.....	.....	.....	.....
5	5	8	8	.....	.....	.....	.....
.....	.....	5,800	5,800	.....	.....	.....	.....
333	333	5,897	5,897	27	27	15	15
16,779	16,583	.....	.....	.....	.....	7	7
93,035	89,825	.....	.....	.....	.....	122	122
81,435	79,433	.....	.....	.....	.....	640	640
38,768	35,417	.....	.....	.....	.....	231	231
17,487	15,902	.....	.....	.....	.....	501	501
98,473	82,719	.....	.....	.....	.....	37	37
3,46,985	3,19,879	.....	.....	.....	.....	1,540	1,538
41,466	41,466	.....	.....	3,616	3,616	2,874	2,874
180	180	8	8	36	36	.....	.....
253	253	741	741	81	81	8	8
18,298	17,947	56	56	300	299	185	183
60,187	59,836	807	805	4,033	4,061	3,065	3,063
11	11	237	237	.....	.....	4	4
841	841	195	195	.....	.....	.....	.....
6,300	6,300	172	172	.....	.....	.....	.....
7,805	7,347	9,992	9,992	.....	.....	.....	.....
1	1	48	48	.....	.....	48	48
237	237	120	120	.....	.....	.....	.....
5	5	.....	.....	.....	.....	.....	.....
15,000	14,748	10,764	10,665	.....	.....	52	52
5,47,308	5,17,554	1,04,339	1,03,843	4,615	4,805	6,816	6,808

Table III.—(Continued)—Demand, Collections, Remissions,

SPIRIT							
MAJUN.		MADAD.		CHANDU.		SPIRITS USED FOR AKTS, &c.	
Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	Demand.	Collections.
17	18	19	20	21	22	23	24
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	.....	160	160	.....	.....	.....	.....
.....	.....	864	864	.....	.....	.....	.....
.....	.....	253	245	.....	.....	.....	.....
.....	.....	382	333	.....	.....	.....	.....
.....	.....	132	132	.....	.....	.....	.....
.....	.....	1,241	1,233	364	364	.....	.....
.....	.....	515	515	88	88	.....	.....
37	33	494	494	40	40	.....	.....
.....	.....	3,272	3,108	.....	.....	.....	.....
.....
23	23	.....	.....	.....	.....	.....	.....
.....
.....	.....	44	44	.....	.....	.....	.....
.....
60	56	4,315	4,152	128	128	.....	.....
.....	.....	343	343	.....	.....	.....	.....
.....	.....	192	192	.....	.....	.....	.....
1	.....	973	973	.....	.....	.....	.....
4	4	4,947	4,947	.....	.....	.....	.....
.....	.....	1,544	1,544	.....	.....	.....	.....
5	4	7,959	7,953	.....	.....	.....	.....
.....
12	12	716	716	308	308	.....	.....
.....	.....	48	48	180	180	.....	.....
12	12	764	764	499	499	.....	.....
96	96	146	146	.....	.....	.....	.....
11	11	168	168	.....	.....	.....	.....
.....	.....	530	530	.....	.....	.....	.....
.....
107	107	844	844	.....	.....	.....	.....
.....	.....	224	224	.....	.....	.....	.....
.....	.....	624	624	.....	.....	.....	.....
.....
.....	.....	848	848	.....	.....	.....	.....
.....	.....	1,070	959	.....	.....	.....	.....
36	36	1,220	1,136	.....	.....	.....	.....
.....	.....	200	200	.....	.....	.....	.....
38	36	2,400	2,294	.....	.....	.....	.....
25	25	103	103	168	168	.....	.....
.....	.....	251	251	.....	.....	.....	.....
108	108	48	48	1,586	1,586	.....	.....
.....	.....	415	415	.....	.....	.....	.....
.....	.....	432	432	1,478	1,478	.....	.....
.....	.....	1,210	1,210	72	72	.....	.....
133	133	2,439	2,439	3,304	3,304	.....	.....
7	7	.....	.....	.....	.....	.....	.....
.....	.....	70	70	.....	.....	.....	.....
255	255	456	456	.....	.....	.....	.....
102	99	52	52	.....	.....	.....	.....
106	106	12	12	.....	.....	.....	.....
64	64	313	313	.....	.....	.....	.....
534	531	908	903	.....	.....	.....	.....
1,212	1,212	12,155	12,155	4,229	4,229	1,725	1,725
.....	.....	472	472	.....	.....	.....	.....
56	55	1,652	1,652	17	17	.....	.....
.....	.....	9,108	9,107	372	372	.....	.....
1,283	1,267	23,490	23,396	4,618	4,618	1,725	1,725
.....	.....	1,058	1,058	.....	.....	.....	.....
.....	.....	720	720	.....	.....	.....	.....
4	4	5,018	5,018	.....	.....	.....	.....
.....	.....	1,784	1,784	823	807	.....	.....
.....	.....	1,580	1,580	.....	.....	.....	.....
12	12	1,589	1,589	.....	.....	.....	.....
.....	.....	1,880	1,880	.....	.....	.....	.....
18	18	13,909	13,909	823	807	.....	.....
2,171	2,162	59,352	59,755	9,725	9,709	1,725	1,725

and Net Balance of Excise Revenue, in the Districts of the Lower Provinces, during 1867-68.

OR DRUG.				Miscellaneous.	1867-68.			
GANJA.		OPUM (GROSS SALE PROCEEDS)			TOTAL EXCISE REVENUE.		Remissions.	Net Balance.
Demand.	Collections.	Demand.	Collections.		Demand.	Collections.		
25	26	27	28	29	30	31	32	33
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
446	446	.....	.....	.....	446	446	.....	.....
538	538	2,08,120	2,08,190	14	2,08,024	2,08,024	.....	.....
5,046	5,046	3,07,188	3,07,188	27	3,15,867	3,15,867	.....	16
163	145	3,33,256	3,33,256	555	3,33,826	3,33,810	.....	.....
44	44	2,61,600	2,64,660	.....	2,66,643	2,65,648	.....	.....
.....	.....	4,86,412	4,89,412	.....	4,91,450	4,91,450	.....	.....
6,227	6,219	16,02,634	16,02,634	596	16,16,146	16,16,130	.....	16
38,046	38,046	25,840	25,840	234	1,54,712	1,54,712	.....	516
42,192	42,192	3,196	3,196	13	1,82,096	1,81,366	194	361
57,829	57,820	31,820	31,820	23	1,27,415	1,27,148	12	.....
3,592	3,592	.....	.....	1	18,536	18,536	.....	.....
2,598	2,598	.....	.....	11	12,359	12,359	.....	127
2,101	2,054	.....	.....	.....	8,491	8,342	12	.....
1,254	1,254	.....	.....	.....	7,681	7,641	.....	.....
3,635	3,635	.....	.....	71	21,380	21,396	.....	.....
1,51,247	1,51,200	60,856	60,654	353	5,32,965	5,31,843	218	904
1,900	1,900	5,307	5,307	.....	25,310	25,310	.....	.....
5,875	5,875	8,998	8,998	207	50,069	50,069	.....	36
13,761	13,761	31,223	31,223	174	1,08,029	1,07,611	383	.....
19,179	19,478	1,02,124	1,02,124	252	2,16,443	2,16,443	.....	26
11,033	11,033	67,991	67,991	56	95,461	95,435	.....	01
52,067	52,067	2,15,643	2,15,643	609	4,95,352	4,94,908	383	.....
7,188	7,188	1,641	1,641	.....	11,825	11,825	.....	.....
17,364	17,364	1,44,505	1,44,505	787	1,89,932	1,89,932	.....	.....
26,224	26,224	4,932	4,932	104	37,183	37,183	.....	.....
50,796	50,796	1,50,968	1,50,968	891	2,18,940	2,18,910	.....	.....
3,742	3,742	924	924	144	31,151	31,151	.....	.....
5,694	5,694	4,136	4,136	2	45,389	45,190	7,190	.....
6,041	6,041	5,259	5,259	5	25,452	25,452	.....	.....
305	305	2,618	2,618	21	5,870	5,870	.....	.....
15,782	15,762	12,936	12,936	172	1,07,365	1,00,175	7,190	.....
1,827	1,827	1,562	1,562	130	17,131	17,131	.....	.....
7,141	7,141	87,780	87,780	.....	95,887	95,887	.....	80
743	743	1,276	1,276	.....	3,744	3,684	.....	60
9,711	9,711	90,618	90,618	130	1,16,752	1,16,682	.....	.....
1,029	1,029	79,266	79,266	2	81,523	81,142	.....	341
10,556	10,549	99,346	99,346	40	98,072	97,722	657	293
4,845	4,845	14,256	14,256	2	25,985	25,985	.....	.....
16,470	16,462	1,53,868	1,53,868	44	2,00,180	2,07,849	687	674
26,084	26,644	34,540	34,540	1,646	85,540	85,540	.....	.....
18,597	18,597	46,728	46,728	41	72,897	72,897	.....	.....
51,205	51,205	41,825	41,825	5	1,31,730	1,31,730	.....	.....
9,833	9,833	4,616	4,616	9	23,102	23,102	.....	.....
87,771	87,774	51,104	51,104	76	1,60,532	1,60,532	.....	.....
45,028	45,028	33,396	33,396	.....	80,089	80,089	.....	.....
2,39,211	2,39,211	2,12,299	2,12,299	1,776	5,64,150	5,64,150	.....	.....
10,132	10,132	.....	.....	10	57,097	56,891	130	66
13,486	13,486	208	208	111	1,04,425	1,01,195	.....	3,230
39,491	39,491	1,872	1,872	591	2,96,061	2,96,069	632	1,360
29,312	29,312	16	16	31	1,36,634	1,36,281	2,759	594
53,004	53,004	20	20	22	1,36,371	1,34,768	1,027	558
16,263	16,263	400	400	75	1,64,713	1,37,969	.....	16,755
1,61,688	1,61,688	2,516	2,516	840	9,78,191	9,51,080	4,548	22,568
70,268	70,268	2,36,170	2,36,170	1,032	11,06,758	11,06,758	.....	13
14,335	14,335	22,594	22,594	3	57,277	57,264	.....	2
12,923	12,923	27,860	27,860	45	64,462	64,460	.....	447
31,674	31,674	61,820	61,820	132	1,65,699	1,65,242	.....	.....
1,29,190	1,29,190	3,48,444	3,48,444	1,312	13,04,306	13,93,744	.....	463
14,357	14,357	38,500	38,500	14	56,532	56,532	.....	.....
13,407	13,407	31,823	31,823	.....	52,228	52,228	.....	.....
16,842	16,842	26,444	26,444	26	69,611	69,611	.....	373
25,577	25,577	55,176	55,176	186	1,31,140	1,30,767	.....	.....
14,992	14,992	8,438	8,438	.....	82,234	82,234	.....	.....
15,874	15,874	25,261	25,261	111	53,372	53,372	.....	.....
40,801	40,801	1,42,010	1,42,010	.....	1,91,382	1,91,382	.....	.....
1,40,880	1,40,880	2,28,653	2,28,653	237	5,86,489	5,86,116	.....	373
9,73,239	9,73,176	31,79,334	31,79,334	7,040	68,19,730	67,91,627	12,096	25,113

Table IV.—Comparative Statement of CHARGES against the EXCISE REVENUE of the Lower Provinces in—

DIVISIONS.		1866-67.												
1	2	3	4	5	6	7	8	9	10	11	12	13	TOTAL.	
		Salary of the Revenue Office	Travelling allowance, ditto.	Salary of the Assistant Commissioner.	Salary of the Assistant Commissioner.	Proportion of the Salary of the Deputy Collector who manages the Excise Department, calculated with reference to the share of his time employed in the work.	Ditto ditto of his Subaltern, annually calculated.	Cost of Opium to the Department.	Cost of Thermometers, Measuring Glasses, and Hydrometers.	Contingent Charges debitable to Revenue, (such as construction and repairs of Public Dispensary buildings, &c., &c.)	Cost of converting Opium, (whether at the Factory or in the District).			
ALAK.	Cossyah and Jyntah Hills...	...	...	...	...	...	...	...	...	...	...	...	...
	Barrong	...	...	...	...	...	...	...	...	...	...	...	...
	Lamooop	...	...	...	...	...	...	...	...	...	...	...	...
	Lamooop	...	...	...	...	...	...	...	...	...	...	...	...
	Lamooop	...	...	...	...	...	...	...	...	...	...	...	...
	Lamooop	...	...	...	...	...	...	...	...	...	...	...	...
	Lamooop	...	...	...	...	...	...	...	...	...	...	...	...
	Lamooop	...	...	...	...	...	...	...	...	...	...	...	...
	Lamooop	...	...	...	...	...	...	...	...	...	...	...	...
	Lamooop	...	...	...	...	...	...	...	...	...	...	...	...
BHAGPORE.	Total	...	...	...	...	...	...	...	...	...	...	...	...
	Bhagpoore	...	...	...	...	...	...	...	...	...	...	...	...
	Monghyr	...	...	...	...	...	...	...	...	...	...	...	...
	Purneah	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...	...
	Deoghar	...	...	...	...	...	...	...	...	...	...	...	...
	Godda	...	...	...	...	...	...	...	...	...	...	...	...
	Five-Dooms	...	...	...	...	...	...	...	...	...	...	...	...
	Pakour	...	...	...	...	...	...	...	...	...	...	...	...
	Bojmahal	...	...	...	...	...	...	...	...	...	...	...	...
BHADWA.	Total	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadrach	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadrach	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadrach	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadrach	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadrach	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadrach	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadrach	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadrach	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadrach	...	...	...	...	...	...	...	...	...	...	...	...
CHIT.	Total	...	...	...	...	...	...	...	...	...	...	...	...
	Bulloah	...	...	...	...	...	...	...	...	...	...	...	...
	Chittagong	...	...	...	...	...	...	...	...	...	...	...	...
	Tipperah	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	...	...	...	...	...	...	...	...	...	...	...

Hasareebaugh	...	301	12	4,012	.....	2,140	.....	246	189	21	.....	8,216
Lehaddaga	...	.....	.....	3,120	1,546	.....	.....	717	183	758	.....	6,373
Mambhoom	...	.....	.....	3,685	977	2,521	.....	1,201	94	323	18	8,877
Shagboom	...	.....	.....	562	320	.....	.....	715	63	385	27	2,075
Total	...	384	12	12,319	2,843	4,969	.....	2,972	538	1,589	45	25,541
Darjeeling	...	.....	.....	.....	.....	.....	.....	509	.....	.....	.....	808
Gomhara & Eastern Dooars	...	.....	.....	.....	110	.....	.....	25,317	.....	.....	4	25,431
Western Dooars	...	.....	.....	.....	.....	.....	.....	239	.....	.....	6	245
Total	...	.....	.....	.....	110	.....	.....	26,064	.....	.....	10	26,184
Balmore	...	.....	.....	1,553	687	548	29	21,501	95	35	26	24,586
Cuttack	...	704	.....	2,270	1,320	1,320	187	18,282	170	181	.....	21,148
Pooree	...	.....	.....	1,745	557	547	.....	3,792	61	81	.....	6,918
Total	...	791	.....	5,600	1,974	2,415	165	41,645	338	297	26	63,551
Backergunge	...	.....	.....	4,456	1,005	1,325	.....	11,767	61	65	91	18,773
Cachar	...	583	.....	582	.....	.....	.....	15,210	.....	428	.....	16,301
Dacca	...	1,530	.....	4,594	.....	1,200	.....	8,596	.....	748	.....	16,401
Farrukpore	...	1,067	.....	2,022	801	1,251	.....	1,172	38	238	180	4,917
Sylhet	...	763	.....	3,311	1,177	413	.....	14,346	.....	1,137	10	21,351
Sylhet	...	.....	.....	3,481	1,453	.....	.....	10,161	.....	865	84	16,570
Total	...	3,049	.....	18,745	4,528	3,458	.....	61,184	100	3,315	374	95,313
Chumprun	...	1,029	.....	6,331	1,271	1,619	.....	.....	399	463	.....	11,045
Gya	...	1,189	.....	12,892	2,401	2,125	.....	.....	407	1,485	.....	19,131
Patna	...	1,381	.....	13,131	2,358	1,251	.....	633	352	2,493	.....	23,236
Saran	...	1,841	.....	6,730	1,255	1,033	.....	.....	291	2,314	.....	13,032
Shahabad	...	1,231	.....	6,403	928	1,600	.....	.....	161	1,653	.....	11,875
Tirhoot	...	2,551	.....	11,561	3,707	754	.....	123	641	2,065	.....	21,365
Total	...	7,443	.....	57,393	12,201	8,333	.....	840	2,060	10,918	.....	99,193
Calcutta and Suburbs	...	11,111	1,727	14,970	6,601	6,601	.....	62,289	60	2,043	20	94,553
Jessore	...	769	.....	1,788	1,125	825	.....	5,639	3	100	.....	10,619
Sudder	...	600	.....	3,313	.....	1,375	.....	6,899	70	578	15	12,989
24-Pergunnahs	...	845	.....	4,367	690	1,925	.....	14,560	34	920	61	23,752
Total	...	13,905	1,727	21,473	1,785	10,125	.....	89,696	187	2,941	96	1,41,943
Bograh	...	1,040	.....	1,150	1,274	.....	.....	11,745	74	239	43	15,533
Dumreepore	...	1,014	.....	4,638	.....	.....	.....	9,940	33	162	89	15,824
Madah	...	625	30	3,531	.....	437	.....	7,453	33	116	23	12,570
Moorshedabad	...	1,068	.....	4,265	.....	1,413	.....	15,083	185	652	13	21,955
Patna	...	570	8	1,613	.....	1,100	.....	2,432	96	108	14	6,855
Rajshahye	...	.....	.....	3,827	673	1,600	784	.....	136	783	2	13,797
Rumgore	...	1,012	.....	3,215	1,350	.....	.....	40,114	164	138	1,140	47,133
Total	...	5,329	36	22,449	3,306	4,549	784	83,916	598	2,108	1,323	1,34,938
Grand Total	...	41,165	2,105	1,51,351	39,936	61,738	2,459	9,23,633	5,497	82,714	6,960	12,88,317
12 Months in each year	...	44,997	2,256	2,01,119	43,133	65,372	2,714	10,07,622	5,997	35,863	7,592	14,08,665

Table IV.—(Continued).—Comparative Statement of Charges against the Excise Revenue of the Lower Provinces in

DIVISIONS.		1867-68.													Increase.		Decrease.	
DISTRICTS.		14	15	16	17	18	19	20	21	22	23	24	25	26	Rupees.		Rupees.	
		Salary of the Excise Officer	Travelling allowance of ditto	Salary of the Mitras	Ditto of the Mitras at Head-Quarters.	Proportion of the salary of the Deputy Collector who manages the Excise Department under the Collector, calculated with reference to the share of his time employed in the work.	Ditto of his establishment, similarly calculated.	Cost of Opium to the Department.	Cost of Thermometers, Measuring Glasses, and Hydrometers.	Contingent charges, debitable to Excise, (such as purchase of public buildings, &c., &c.)	Cost of conveying Opium (charges disallowed when they are the Presidency or in the District).	Total.			Rupees.		Rupees.	
Assam.																		
Cooch and Jynéah Hills		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,838		7,838	
Darrang		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,331		6,331	
Kamrup		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,900		2,900	
Lakhimpore		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,543		13,543	
Morigaon		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,360		8,360	
Socmargor		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,37,003		5,37,003	
Total		1,290	187	5,503	1,498	1,717	300	11,700	100	1,853	.....	23,218	4,467	.....	1,909		1,909	
Bihar.																		
Shangulpoore		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,437		2,437	
Monghyr		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	187		187	
Purneah		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	293		293	
Dooghur		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....
Godia		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....
Sya-Dooms		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....
Fekoor		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....
Bajmatal		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....
Total		5,413	336	2,891	7,260	7,217	300	24,692	133	5,172	54	73,568	8,953	596	.....		.....
Bengal.																		
Basceorah		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	327		327	
Berhampoor		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	433		433	
Burdwa		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,041		3,041	
Hooghly		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,149		7,149	
Midnapore		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,169		4,169	
Total		3,565	96	13,411	5,689	9,418	284	71,064	7	2,045	228	1,10,797	15,239	.....	.....		.....
Balloah		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	231		231	
Chittagong		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,310		12,310	
Tippurah		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,306		1,306	
Total		1,006	.....	6,033	651	3,135	1,190	40,710	64	1,434	2,183	65,503	14,237	.....	.....		.....

Table V.—Country

N.B.—The names have been omitted of those

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.						
		Average of 1862-67.		1866-67.		1867-68.		
		Fixed Duty System.	Monthly Tax System.	Fixed Duty System.	Monthly Tax System.	Fixed Duty System.	Monthly Tax System.	
		1	2	3	4	5	6	7	8
ASSAM.	Kamroop ... ..	.....	.....	.....	.....	.....	.....	5
	Seebaugor ... ..	.....	..... 3	.....	..... 6	.....	.....	10
	Total ... ..	.....	..... 3	.....	..... 6	.....	.....	15
BHAUGULPORE.	Bhaugulpore	225	122	267	.....	252	.....	.....
	Monghyr	216	249	237	.....	379	.....	.....
	Purneah	218	.....	191	.....	151	.....	.....
	Sonthal Pergunnahs.							
	Deoghur ... ..	.....	.....	47	.....	110	.....	.....
	Godda	138	..... 90	91	.....	90	.....	.....
	Nya-Doomka	133	.....	33	.....	23	.....	.....
	Pakour ... ..	.....	..... 32	37	.....	34	.....	.....
	Rajmehal ... ..	.....	.....	104	.....	89	.....	.....
	Total	930	493	1,007	.....	1,167	.....	.....
BUDWAN.	Bancoorah	35	231	35	.....	81	.....	.....
	Beerbhoom	2	130	8	.....	4	.....	.....
	Burdwan	45	42	45	.....	59	.....	.....
	Hoochly	183	.....	173	.....	178	.....	.....
	Midnapore	6	103	83	96	72	.....	.....
	Total	273	496	294	96	393	.....	.....
CHITTAGONG.	Bullooah	38	7	48	.....	35	.....	.....
	Chittagong	50	.....	53	.....	51	.....	.....
	Tipperah	52	6	63	.....	47	.....	.....
	Total	139	13	154	.....	133	.....	.....
CHOWA-NAG-PORE.	Hazareebaugh	32	432	54	.....	98	.....	.....
	Lohardugga	64	278	151	91	111	73	.....
	Maunbhoom	8	530	20	.....	43	.....	.....
	Singbhoom	2	26	11	.....	7	16	.....
	Total	106	1,266	243	91	250	94	.....
COCHIN-BEHAR.	Darjeeling ... ..	.....	1	.....	1	.....	51	.....
	Western Doars ... ..	.....	.....	.....	12	.....	8	.....
	Total ... ..	.....	1	.....	13	.....	59	.....
CUTTACK.	Balasore	11	7	11	.....	11	.....	.....
	Cuttack	15	47	17	.....	20	.....	.....
	Pooree	13	61	10	8	11	8	.....
	Total	39	105	38	8	42	8	.....
DACCA.	Backergunge	3	2	11	3	19	4	.....
	Cachar	27	.....	24	.....	27	.....	.....
	Dacca	91	.....	60	.....	62	.....	.....
	Farruckpore	37	.....	24	.....	28	.....	.....
	Mymensingh ... ..	.....	.....	.....	.....	.....	.....	.....
	Sylhet	22	.....	28	.....	23	.....	.....
	Total	180	2	160	3	161	4	.....
PATNA.	Chumparun	193	79	193	.....	168	.....	.....
	Gya	320	.....	344	.....	426	.....	.....
	Patna	815	.....	343	.....	382	.....	.....
	Sarun	170	311	180	.....	230	.....	.....
	Shahabad	186	76	147	.....	231	.....	.....
	Tirhoot	1,114	532	277	.....	260	.....	.....
	Total	2,304	993	1,455	.....	1,724	.....	.....
PENSCHEN.	Calcutta and Suburbs ... ..	.....	.....	.....	.....	.....	.....	.....
	Jessore ... ..	.....	.....	.....	.....	.....	.....	.....
	Nudda	16	.....	.....	.....	20	.....	.....
	24 Pergunnahs ... ..	.....	.....	.....	.....	.....	.....	.....
Total	16	.....	.....	.....	20	.....	.....
RAJSHAHY.	Bograh	36	.....	34	.....	34	.....	.....
	Dinsgopore	68	.....	29	.....	33	.....	.....
	Maldah	164	.....	157	.....	129	.....	.....
	Moorsheadabad	23	44	23	.....	27	.....	.....
	Pulna	42	.....	42	.....	41	.....	.....
	Rajshahye	44	.....	41	.....	45	.....	.....
	Kungpore	36	.....	36	.....	60	.....	.....
	Total	466	44	382	.....	374	.....	.....
	Grand Total	4,983	3,421	3,733	217	4,279	180	.....
12 Months in each year		.....	.....	4,071	237	4,279	180	.....

Spirits.

Districts for which there are no entries.

REVENUE.							
QUANTITIES CHANGED, WEEK DATA.			Annual Average of 1862-67.				
Annual Average of 1862-67.	In 1866-67.	In 1867-68.	Licence Fees.		Public Distillery Fees.	Still-head Duty.	Total.
Gross Gallons.	Gross Gallons.	Gross Gallons.	Fixed Duty System.	Monthly Tax System.			
9	10	11	12	13	14	15	16
			Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	.....	.....	.....	288	.....	.....	288
.....	.....	.....	.....	288	.....	.....	288
1,35,646	1,11,828	1,65,141	6,510	26,877	3,714	35,736	72,837
1,18,331	76,586	1,31,431	0,601	45,141	3,693	52,996	1,11,231
35,683	23,073	27,479	14,427	.....	1,110	17,347	32,684
.....	9,369	32,676	.....	.....	.....	.....	.....
33,454	17,405	19,928	2,871	19,349	3,089	6,389	31,448
10,612	5,271	4,634	682	7,124	333	2,006	10,306
5,520	6,537	8,113	551	2,665	173	1,402	4,821
.....	28,001	28,939	1,414	7,439	609	5,572	15,534
3,38,156	2,78,163	4,28,319	33,107	1,11,535	13,871	1,31,548	2,79,061
2,480	2,113	11,528	1,148	19,837	154	1,866	23,005
1,099	1,068	479	24	3,791	46	897	4,740
7,271	5,228	16,628	1,942	3,538	417	13,246	18,137
29,646	18,907	30,569	6,472	.....	468	61,325	68,265
2,684	1,522	7,064	169	11,970	43	5,567	16,068
43,140	23,735	66,264	9,777	39,120	1,127	85,191	1,33,215
2,193	1,908	1,913	343	1,939	101	2,116	4,409
3,614	2,336	4,818	393	.....	62	2,805	3,280
5,662	4,540	4,634	609	711	333	5,691	7,344
10,459	8,679	12,365	1,945	2,850	516	10,612	15,123
13,328	28,455	55,892	698	51,713	742	3,780	57,133
12,552	19,443	22,600	1,085	40,585	529	4,499	55,693
1,398	1,701	20,210	238	32,425	260	558	33,476
866	4,341	4,810	39	5,639	54	309	6,698
29,040	53,545	1,03,512	2,252	1,39,312	1,695	9,046	1,52,195
.....	.....	.....	.....	9,753	.....	.....	9,753
.....	.....	.....	.....	9,753	.....	.....	9,753
668	426	779	197	285	21	658	1,156
8,618	5,280	9,352	399	3,534	162	9,355	13,463
1,977	1,580	2,716	243	2,652	31	1,739	4,685
11,463	7,286	12,747	829	6,471	234	11,750	19,284
4,275	2,257	2,303	51	250	284	7,289	7,654
1,392	2,173	2,265	492	.....	95	1,971	2,658
11,782	8,679	10,792	2,654	.....	777	22,737	26,198
2,888	2,942	3,398	823	.....	184	4,673	5,080
6,107	6,296	6,233	.....	.....	863	10,650	10,935
1,823	1,333	1,734	377	.....	113	2,296	2,766
26,267	23,280	26,665	4,427	260	1,816	40,816	56,309
83,868	43,845	58,707	4,936	6,151	1,319	14,098	27,096
4,43,644	1,40,046	3,59,144	15,261	.....	6,832	76,971	99,164
6,13,552	5,68,592	9,26,955	18,373	.....	13,246	1,51,618	1,87,637
3,20,204	2,06,030	3,60,345	7,449	59,946	4,648	46,150	1,19,195
3,34,653	1,91,344	2,47,248	6,745	24,882	3,300	34,053	72,564
1,34,756	83,756	84,028	10,049	18,827	2,123	31,156	59,163
19,20,900	12,38,105	21,34,039	57,327	1,06,811	31,406	3,97,445	5,63,049
87,697	44,805	70,445	.....	.....	2,603	1,38,373	1,40,986
5,263	6,081	6,358	.....	.....	71	11,095	11,166
6,261	5,694	7,080	1,006	.....	103	12,167	14,836
7,068	6,476	7,590	.....	.....	42	14,702	14,744
76,339	59,306	92,151	1,066	.....	2,809	1,77,337	1,81,212
1,179	1,305	1,410	781	.....	126	1,179	2,066
3,353	2,698	3,329	1,139	.....	105	3,331	4,765
7,797	6,054	8,554	2,630	.....	603	7,692	11,324
12,686	8,328	12,511	410	5,880	659	26,071	33,000
3,198	2,116	2,667	.....	1,968	455	3,221	5,701
5,408	4,655	6,668	1,036	.....	199	6,661	8,378
2,762	3,776	4,243	855	.....	117	3,701	4,774
89,589	29,328	41,209	7,254	7,655	4,333	51,986	70,028
24,95,193	17,65,953	29,32,268	1,17,784	4,24,042	24,957	2,82,731	14,79,514
.....	18,63,316	26,19,365	.....	.....	.....	.....	.....

Table V.—Country

N.B.—Names have been omitted of those

REVENUE.

In 1898-97.				
License Fees.		Public Distillery Fees.	Salt-head Duty.	Total.
Fixed Duty System.	Monthly Tax System.			
17	18	19	20	21
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	538	.....	.....	538
.....	538	.....	.....	538
6,105	.....	3,407	32,248	41,850
5,328	.....	2,984	42,668	50,366
3,902	.....	731	16,199	20,832
616	.....	289	2,619	3,424
1,845	.....	548	4,080	7,063
588	.....	188	1,347	2,100
924	.....	204	2,693	4,021
1,012	.....	675	7,787	10,574
21,218	.....	8,703	1,10,329	1,40,250
1,148	.....	133	1,584	2,964
132	.....	42	1,034	1,208
3,842	.....	282	8,465	10,649
6,472	.....	299	41,204	47,975
946	8,344	23	4,169	13,482
10,640	8,344	778	56,468	76,218
376	.....	97	1,988	2,450
265	.....	89	1,505	1,839
624	.....	284	4,588	5,496
1,265	.....	450	8,079	9,794
1,954	.....	1,778	7,544	11,276
2,355	11,087	1,289	9,477	24,178
530	.....	107	708	1,435
180	861	271	1,047	2,369
5,019	11,048	3,415	16,866	39,248
.....	11,468	.....	.....	11,468
.....	1,792	.....	.....	1,792
.....	13,250	.....	.....	13,250
144	.....	14	372	530
374	23	111	4,683	5,140
162	386	24	909	1,471
670	408	119	5,914	7,141
254	284	148	4,215	4,675
415	.....	208	2,184	2,867
2,600	.....	606	19,979	23,146
780	.....	148	4,619	5,427
.....	.....	898	10,871	11,267
812	.....	80	1,827	2,219
4,341	204	1,700	42,598	49,300
4,720	.....	654	11,908	17,283
9,485	.....	2,817	32,807	44,409
12,228	.....	6,826	66,741	1,19,793
5,003	.....	3,247	33,313	42,063
8,008	.....	1,945	27,386	38,356
7,137	.....	1,276	23,007	31,510
45,177	.....	16,284	2,26,862	2,90,313
.....	.....	1,698	1,12,608	1,14,503
.....	.....	79	11,687	11,746
.....	.....	61	6,808	8,667
.....	.....	88	12,564	13,597
.....	.....	1,868	1,46,845	1,48,713
646	.....	181	1,196	1,968
902	.....	84	3,198	4,184
2,463	.....	757	7,317	10,537
410	.....	384	12,378	19,162
.....	1,652	265	2,321	4,237
1,484	.....	148	5,630	7,272
2,003	.....	117	3,515	4,634
2,017	1,651	1,998	42,553	52,009
48,147	28,608	37,238	6,88,421	8,37,274
1,03,767	38,712	40,618	7,12,354	9,02,451

Spirits.—(Continued.)

Distills for which there are no entries.

In 1867-68.					1867-68, COMPARED WITH 1866-67.			
License Fees.		Public Dis- tillery Fees.	Still-head Duty.	Total.	Consumption.		Revenue.	
Fixed Duty System.	Monthly Tax System.				Gross Gallons.		Rupees.	
					Increase.	Decrease.	Increase.	Decrease.
22	23	24	25	26	27	28	29	30
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.				
.....	368	.....	.....	368	.....	.....	368	.....
.....	1,865	.....	.....	1,865	.....	.....	1,327	.....
.....	2,233	.....	.....	2,233	.....	.....	1,685	.....
7,635	.....	5,180	58,054	70,759	53,313	.....	28,909	.....
7,971	.....	4,107	74,637	86,705	54,835	.....	36,339	.....
8,707	.....	869	22,873	27,441	4,404	.....	6,608	.....
.....
2,125	.....	1,021	9,630	12,776	23,405	.....	9,352	.....
1,788	.....	623	6,820	9,199	2,439	.....	2,116	.....
478	.....	144	1,737	2,359	.....	647	369	.....
1,030	.....	254	4,322	5,606	1,876	.....	1,665	.....
1,966	.....	1,061	10,799	13,906	5,938	.....	3,232	.....
20,658	.....	13,229	1,88,964	2,28,651	1,45,804	647	88,401	.....
3,564	.....	720	7,176	11,480	9,415	.....	6,506	.....
116	.....	23	719	855	.....	593	.....	350
2,508	.....	687	16,992	20,187	11,400	.....	9,495	.....
7,906	.....	433	65,189	73,663	11,761	.....	25,663	.....
2,693	.....	189	8,493	11,270	5,443	.....	.....	2,312
16,782	.....	2,102	99,559	1,17,443	38,118	503	43,787	2,562
821	.....	96	2,135	2,553	10	.....	93	.....
870	.....	181	3,311	4,062	3,582	.....	2,323	.....
621	.....	289	4,841	5,751	94	.....	255	.....
1,512	.....	598	10,297	12,365	3,698	.....	2,671	.....
3,624	.....	3,492	14,725	21,841	27,437	.....	10,565	.....
2,947	11,677	1,418	10,897	27,133	3,152	.....	2,945	.....
1,580	.....	1,263	6,655	9,178	13,508	.....	8,043	.....
138	493	301	1,057	1,987	469	.....	.....	373
8,267	12,370	6,468	33,324	60,429	40,587	.....	21,563	373
.....	12,585	.....	.....	12,585	.....	.....	1,127	.....
.....	1,965	.....	.....	1,965	.....	.....	.....	127
.....	14,250	.....	.....	14,250	.....	.....	1,127	127
230	.....	24	719	973	383	.....	443	.....
439	.....	197	7,766	8,393	3,972	.....	3,253	.....
219	577	42	1,463	2,300	1,136	.....	829	.....
888	677	263	9,937	11,885	5,461	.....	4,524	.....
612	256	145	4,365	5,678	48	.....	708	.....
469	.....	280	2,444	3,193	92	.....	326	.....
1,970	.....	698	24,283	26,941	1,913	.....	3,796	.....
1,240	.....	210	6,680	8,130	996	.....	2,703	.....
.....	.....	391	10,487	10,878	.....	68	.....	389
350	.....	108	2,439	2,947	401	.....	728	.....
4,831	256	1,932	80,748	87,667	3,448	63	8,256	389
4,839	.....	907	24,352	30,098	14,362	.....	12,915	.....
14,177	.....	5,958	67,454	87,237	2,09,098	.....	42,428	.....
13,734	.....	14,496	1,44,724	1,72,944	3,61,361	.....	53,183	.....
8,962	.....	5,634	52,379	67,995	1,54,825	.....	26,932	.....
9,704	.....	9,657	51,475	64,836	1,55,898	.....	29,580	.....
8,034	.....	1,313	28,532	37,679	290	.....	6,399	.....
60,480	.....	31,583	3,68,926	4,60,989	6,95,934	.....	1,70,676	.....
.....	.....	4,486	1,79,886	1,84,374	25,740	.....	69,871	.....
.....	.....	109	16,117	16,326	1,925	.....	4,480	.....
690	.....	111	16,949	16,750	3,166	.....	7,883	.....
.....	.....	45	18,882	19,037	2,114	.....	6,330	.....
690	.....	4,781	2,30,836	2,36,377	32,945	.....	87,564	.....
630	.....	192	1,477	2,399	385	.....	306	.....
968	.....	104	3,945	5,018	631	.....	584	.....
2,806	.....	1,120	12,147	15,773	2,900	.....	5,236	.....
584	.....	675	25,489	26,665	4,483	.....	7,413	.....
.....	1,548	357	3,483	5,535	751	.....	1,398	.....
1,741	.....	203	8,054	8,996	1,709	.....	2,728	.....
1,280	.....	154	4,702	5,196	1,189	.....	1,502	.....
7,479	1,942	2,705	69,184	71,414	11,974	.....	19,405	.....
1,27,667	31,538	63,499	10,50,695	12,75,385	12,28,739	1,802	4,40,559	2,480
1,27,667	31,538	63,499	10,50,695	12,75,385	12,28,739	.....	3,70,902	.....

12 Months in each year

in India in the English method.

Districts for which there are no entries.

CHARGED WITH DUTY.				REVENUE.			
				ANNUAL AVERAGE OF 1866-67.			
In 1866-67.		In 1867-68.		License Fees.		Duty.	
Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.
Gross Gallons.	Gross Gallons.	Gross Gallons.	Gross Gallons.				
11	12	13	14	15	16	17	18
				Rupees.	Rupees.	Rupees.	Rupees.
...	379	...	1,105	.....	308	.....	2,628
...	379	...	1,105	.....	308	.....	2,628
...	76	...	126	.....	9	.....	.....
...	...	...	63	.....	126	.....	.....
...	...	...	...	.....	7	.....	.....
...	76	...	104	.....	142	.....	.....
...	...	...	...	.....	863	.....	.....
...	...	...	...	.....	183	.....	.....
...	...	...	103	.....	4,116	.....	319
...	341	...	429	27	14,274	.....	3,001
...	570	...	1,366	13	2,249	.....	168
...	911	...	1,898	40	21,647	...	3,488
...	608	...	289	...	133	.....	.....
...	...	...	38	.....	78	...	128
...	608	...	327	...	211	.....	129
...	...	...	...	.....	24	.....	.....
...	...	...	...	...	24	.....	.....
188	168	190	226	13	270	.....	270
188	164	190	226	13	270	...	270
...	158	...	115	.....	1	.....	459
...	...	...	...	.....	66	.....	.....
...	168	...	115	.....	67	.....	459
...	4,156	...	4,103	10	2,441	.....	5,113
...	...	...	1,100	19	111	.....	.....
...	1,384	...	1,788	36	4,129	.....	1,774
...	...	...	69	.....	60	.....	176
...	2,750	...	1,300	51	4,260	.....	6,630
...	1,007	...	1,080	.....	207	.....	1,087
...	9,207	...	9,420	118	11,208	.....	14,769
...	1,23,423	...	1,43,777	.....	49,169	.....	4,76,310
...	109	...	91	16	3,019	.....	445
...	30	...	83	.....	8,354	.....	262
...	2,799	...	5,495	.....	10,895	.....	4,090
...	1,20,481	...	1,52,459	16	66,887	.....	4,81,197
...	231	...	182	.....	101	.....	.....
...	...	...	...	.....	3,753	.....	.....
15	199	...	277	13	21	92	126
...	...	...	...	...	28	.....	.....
16	430	...	459	13	3,803	92	126
208	1,38,478	190	1,66,203	193	1,04,607	92	5,03,056
221	1,57,067	190	1,63,303	.....	.....	.....	...

Table VI.—*Run and Spirits*

N.B.—The names have been omitted

REVENUE.							
ANNUAL AVERAGE OF 1863-67.		IN 1868-67.					
Total.		License Fees.		Duty.		Total.	
Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.
19	20	21	22	23	24	25	26
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	2,936	.....	352	.....	565	.....	917
.....	2,936	.....	352	.....	565	.....	917
.....	0	.....	104	.....	.....	.....	104
.....	128	.....	.....	.....	.....	.....	.....
.....	7	.....	.....	.....	.....	.....	.....
.....	142	.....	104	.....	.....	.....	104
.....	863	.....	720	.....	.....	.....	720
.....	186	.....	76	.....	.....	.....	76
.....	4,476	.....	316	.....	.....	.....	316
27	17,276	.....	1,112	.....	1,023	.....	2,135
13	2,417	.....	128	.....	.....	.....	128
40	25,175	.....	2,352	.....	1,023	.....	3,375
.....	133	.....	204	.....	.....	.....	204
.....	206	.....	.....	.....	.....	.....	.....
.....	339	.....	204	.....	.....	.....	204
.....	24	.....	.....	.....	.....	.....	.....
.....	24	.....	.....	.....	.....	.....	.....
13	540	32	302	.....	.....	32	302
13	540	32	302	.....	.....	32	302
.....	1	.....	112	.....	474	.....	586
.....	525	.....	.....	.....	.....	.....	.....
.....	526	.....	112	.....	474	.....	586
10	7,554	48	2,588	.....	12,470	48	15,058
10	111	32	174	.....	.....	32	174
36	5,903	64	1,796	.....	3,861	64	5,057
.....	236	.....	74	.....	.....	.....	74
61	10,809	32	8,960	.....	8,250	32	12,310
.....	1,274	.....	228	.....	1,932	.....	2,160
116	25,968	176	9,620	.....	28,513	176	35,333
.....	5,25,929	.....	45,800	.....	3,82,908	.....	4,28,768
16	3,464	16	2,469	.....	597	16	3,063
.....	3,706	.....	3,212	.....	.....	.....	3,212
.....	14,785	.....	10,060	.....	4,833	.....	14,893
16	5,47,894	16	61,690	.....	3,88,338	16	4,49,928
.....	101	.....	89	.....	.....	.....	89
.....	3,783	.....	1,968	.....	.....	.....	1,968
106	147	.....	176	.....	.....	.....	176
.....	28	16	.....	.....	.....	16	.....
105	4,089	16	2,322	.....	.....	16	2,232
290	8,07,563	240	78,068	.....	4,16,913	240	4,92,981
.....	.....	263	82,983	.....	4,54,814	263	5,37,797

in India in the English method.—(Continued).

of those Districts for which there are no entries.

In 1887-88.						1887-88, COMPARED WITH 1886-87.			
License Fees.		Duty.		Total.		Consumption.		Revenue.	
Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	Gross Gallon.		Rupees.	
						Increase.	Decrease.	Increase.	Decrease.
27	28	29	30	31	32	33	34	35	36
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.			Rupees.	Rupees.
.....	296	.....	1,843	.....	2,139	726	.....	1,221	.....
.....	296	.....	1,843	.....	2,139	726	.....	1,221	.....
.....	276	.....	.....	.....	276	60	.....	172	.....
.....	12	.....	.....	.....	12	68	.....	12	.....
.....	238	.....	.....	.....	238	118	.....	194	.....
.....	784	.....	.....	.....	784	.....	.....	64	.....
.....	204	.....	.....	.....	204	103	.....	.....	78
.....	1,588	.....	1,287	.....	2,875	86	.....	740	112
.....	236	.....	.....	.....	236	798	.....	108	.....
.....	2,812	.....	1,287	.....	4,099	997	.....	912	188
.....	164	.....	.....	.....	164	.....	319	.....	40
.....	56	.....	.....	.....	56	38	.....	56	.....
.....	220	.....	.....	.....	220	88	319	56	40
.....
.....
48	294	.....	.....	48	294	60	.....	8	.....
48	204	.....	.....	48	294	60	.....	8	.....
.....	96	.....	845	.....	441	.....	43	.....	145
.....	96	.....	345	.....	441	.....	43	.....	145
80	2,956	.....	12,309	80	15,285	.....	53	230	.....
32	354	.....	3,300	32	3,654	1,100	.....	3,480	.....
96	2,912	.....	5,108	96	8,018	404	.....	2,308	.....
.....	72	.....	.....	.....	72	69	.....	.....	2
48	4,376	.....	3,900	48	8,276	.....	1,450	.....	3,918
.....	364	.....	1,035	.....	1,399	53	.....	.....	761
236	11,034	.....	25,650	236	36,684	1,626	1,503	6,112	4,681
.....	50,540	.....	4,58,483	.....	5,09,024	23,354	.....	80,250	.....
32	2,900	.....	252	32	3,152	.....	105	143	.....
16	3,309	.....	.....	16	3,308	63	.....	112	.....
.....	10,800	.....	11,604	.....	22,404	2,698	.....	7,511	.....
48	67,543	.....	4,70,370	48	5,37,913	26,113	105	88,022	.....
.....	96	.....	.....	.....	96	.....	49	8	.....
.....	2,568	.....	.....	.....	2,568	.....	.....	600	.....
.....	192	.....	.....	.....	192	63	.....	.....	.....
.....	2,856	.....	.....	.....	2,856	63	49	608	.....
352	85,444	.....	4,99,494	352	5,84,938	29,731	2,019	97,123	5,064
352	85,444	.....	4,99,494	352	5,84,938	15,105	.....	47,231	.....

Table VII.—Imported Wines and

N.B.—The names have been omitted of those

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES				
		Average of 1862-67.				
		Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.
1	2	3	4	5	6	7
ASSAM ...	Darrung ...	.....	.....	.....	1	1
	Kamroop ...	3	.....	.....	3	4
	Lukhimpore ...	1	1	.....	1	3
	Nowgong ...	1	.....	.....	.....	1
	Soobaugor ...	.....	.....	.....	.....	.....
	Total	4	1	.....	4	9
BHAUGULPORE ...	Bhaugulpore ...	1	.....	.....	5	6
	Monghyr ...	6	1	.....	13	20
	Furneah ...	3	1	.....	5	9
	<i>Sonthal Pergunnahs.</i>					
	Deoghur ...	.....	.....	.....	.....	.....
	Rajmehal ...	.....	.....	.....	.....	.....
	Total	10	2	.....	23	35
BUNDWAN ...	Bancoorah ...	1	1	.....	1	3
	Beerbhoom ...	.....	.....	.....	2	2
	Burdwan ...	4	5	.....	14	23
	Hooghly ...	5	1	.....	17	23
	Midnapore ...	1	.....	.....	14	16
	Total	11	7	.....	48	66
CHITTAGONG ...	Ballooah ...	.....	.....	.....	4	4
	Chittagong ...	2	.....	.....	9	11
	Tipperah ...	.....	.....	.....	4	4
	Total	2	.....	.....	17	19
CHOTA NAGPORE ...	Hazareebaugh ...	3	.....	.....	3	6
	Lohardugga ...	.....	.....	.....	1	1
	Maunbhoom ...	.....	.....	.....	2	2
	Total	3	.....	.....	6	9
COOCH-BEHAR ...	Darjeeling... ..	5	1	.....	1	7
	Total	5	1	.....	1	7
CUTTACK ...	Balasore ...	.....	.....	.....	2	2
	Cuttack ...	4	.....	.....	3	7
	Pooree ...	.....	.....	.....	1	1
	Total	4	.....	.....	6	10
DACCA ...	Backergunge ...	1	.....	.....	13	14
	Cachar ...	4	1	.....	5	10
	Dacca ...	11	1	.....	42	54
	Furzedpore ...	1	.....	.....	2	3
	Mymensing ...	1	.....	.....	7	8
	Sylhet ...	2	.....	.....	3	5
	Total	20	2	.....	72	94
PATNA ...	Chumpanun ...	.....	.....	.....	.....	.....
	Gya ...	2	.....	.....	3	5
	Patna ...	16	3	.....	10	34
	Sarun ...	1	.....	.....	2	3
	Shahabad ...	8	1	.....	5	9
	Tirhoot ...	2	.....	.....	3	5
	Total	23	4	.....	23	56
PRESIDENCY ...	Calcutta and Suburbs ...	25	30	.....	175	289
	Jessore ...	1	.....	.....	4	5
	Nudda ...	6	2	.....	10	18
	24-Pergunnahs ...	10	3	.....	23	36
	Total	42	44	.....	214	300
RAJSHAHYE ...	Bogra ...	.....	.....	.....	1	1
	Dinapore ...	3	.....	.....	3	6
	Maidah ...	.....	.....	.....	.....	.....
	Mooraheadabad ...	0	1	.....	16	26
	Pubna ...	.....	.....	.....	2	2
	Rajshahye ...	1	.....	.....	3	4
	Rungpore... ..	2	.....	.....	3	5
	Total	14	1	.....	28	43
	Grand Total	138	63	.....	419	643
	12 Months in each year	.....	.....	.....	.....	.....

Spirituous and Fermented Liquors.

Districts for which there are no entries.

IN FORCE IN THE YEAR.

1866-67.				
Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.
8	9	10	11	12
3	1		3	3
2			3	6
1				6
1				1
				1
7	1		8	16
1			4	5
9	2		17	28
1			6	7
			1	1
2	3		2	7
13	5		30	48
6	5		3	3
7	3		15	26
1			17	27
			14	15
14	8		40	71
2			7	7
			9	11
			5	5
2			21	23
3			2	5
2			4	6
1			3	4
6			9	15
5	3		6	14
5	3		6	14
3	3		3	3
			4	10
3	3		7	13
2	2		19	21
6	2		7	15
12			40	54
			3	3
4			10	10
			4	8
24	4		83	111
1			1	2
3			4	6
15	5		14	34
2			4	6
4	1		3	8
2			3	5
20	6		29	61
14	35		215	264
1			5	6
6	3		11	20
5	5		28	38
26	43		257	326
2			2	2
			2	4
7	1		16	24
			5	5
3			5	5
			9	11
12	1		38	51
138	74		537	749
150	81		596	817

Table VII.—*Imported Wines and*

N.B.—The names have been omitted of those

MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.					Annual Average	
1867-68.						
Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.
13	14	15	16	17	18	19
					Rupees.	Rupees.
4	.....	.....	3	3	.....	.....
1	.....	.....	4	8	29	.....
1	1	.....	1	3	19	100
1	.....	.....	1	2	9	.....
1	1	.....	.....	2	6	.....
7	2	.....	9	18	63	100
1	.....	.....	2	3	19	.....
7	5	.....	17	29	98	40
2	.....	.....	5	7	45	5
.....
2	4	.....	2	2	13	130
12	9	.....	28	49	173	175
.....	.....	.....	.....	.....	16	19
7	6	.....	4	4	.....	.....
7	3	.....	18	29	64	441
2	.....	.....	24	34	80	150
.....	.....	.....	16	18	22	.....
16	9	.....	60	85	182	610
1	.....	.....	7	7	.....	.....
.....	.....	.....	8	9	35	.....
.....	.....	.....	5	5	3	.....
1	.....	.....	20	21	38	.....
3	.....	.....	3	6	58	.....
2	.....	.....	3	5	12	.....
2	1	.....	2	5	12	.....
7	1	.....	9	16	82	.....
3	5	.....	3	11	80	51
3	5	.....	3	11	89	51
.....	.....	.....	3	8	.....	.....
6	3	.....	5	14	46	.....
.....
6	3	.....	8	17	46	.....
5	.....	.....	30	35	22	.....
5	1	.....	9	15	64	40
9	.....	.....	40	40	195	50
1	.....	.....	3	4	16	.....
2	.....	.....	10	18	16	.....
2	.....	.....	3	5	32	.....
24	1	.....	101	126	339	60
1	.....	.....	1	2	.....	.....
1	.....	.....	3	4	43	.....
15	7	.....	13	37	243	256
1	.....	.....	6	7	16	.....
5	1	.....	5	11	58	45
4	.....	.....	3	7	42	.....
27	8	.....	43	69	405	301
13	30	.....	169	218	408	7,807
1	.....	.....	6	7	32	.....
4	4	.....	12	20	88	135
7	3	.....	21	31	128	298
25	43	.....	208	276	642	8,320
.....	.....	.....	2	2	.....	.....
2	.....	.....	2	4	32	.....
.....	.....	.....	1	1	.....	.....
7	1	.....	15	23	150	81
.....	.....	.....	4	4	.....	.....
4	.....	.....	5	5	22	.....
.....	.....	.....	7	11	26	.....
13	1	.....	36	50	230	81
141	82	.....	814	737	2,290	9,728
141	82	.....	814	737	.....	.....

Spirituos and Fermented Liquors.—(Continued.)

Districts for which there are no entries.

REVENUE FROM LICENSE FEES.

of 1862-67.			In 1868-67.					In 1867-68.					1867-68, Compared with 1866-67.	
Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Increase.	Decrease.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	38	38	.....	.....	.....	56	56	.....	.....	.....	92	92	36	.....
.....	53	82	46	.....	.....	110	110	64	.....	.....	160	224	36	.....
.....	56	175	32	100	.....	98	220	18	100	.....	48	164	.....	56
.....	.....	9	16	.....	.....	.....	16	16	.....	.....	36	52	36	.....
.....	.....	6	16	.....	.....	.....	16	16	25	.....	.....	41	25	.....
.....	147	310	112	100	.....	244	496	112	125	.....	336	573	133	56
.....	241	260	16	.....	.....	108	124	16	.....	.....	96	113	.....	12
.....	661	797	144	175	.....	704	1,023	86	400	.....	504	1,300	277	.....
.....	256	306	16	.....	.....	200	216	32	.....	.....	308	240	24	.....
.....	.....	.....	.....	.....	.....	28	28	.....	.....	.....	74	74	46	.....
.....	192	335	82	317	.....	60	400	.....	183	.....	54	237	.....	172
.....	1,350	1,098	208	492	.....	1,100	1,800	144	583	.....	1,736	1,063	347	184
.....	48	83	.....	.....	.....	104	104	.....	.....	.....	96	96	.....	9
.....	73	73	.....	.....	.....	810	1,223	112	550	.....	652	1,314	86	.....
.....	612	1,117	96	402	.....	692	1,034	112	250	.....	916	1,278	224	.....
.....	774	1,004	112	250	.....	408	514	32	.....	.....	514	516	32	.....
.....	492	614	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1,909	2,701	224	742	.....	1,934	2,900	256	800	.....	2,178	3,234	342	8
.....	139	139	.....	.....	.....	216	216	.....	.....	.....	270	276	60	.....
.....	312	377	32	.....	.....	300	332	16	.....	.....	348	364	32	.....
.....	167	170	.....	.....	.....	188	188	.....	.....	.....	160	160	.....	28
.....	643	686	32	.....	.....	704	736	16	.....	.....	784	800	92	29
.....	106	164	48	.....	.....	88	136	48	.....	.....	104	160	20	.....
.....	29	41	32	.....	.....	96	128	32	.....	.....	100	132	4	.....
.....	58	100	16	.....	.....	64	80	32	25	.....	96	153	73	.....
.....	223	305	96	.....	.....	248	344	112	35	.....	304	441	97	.....
.....	40	180	80	223	.....	200	505	64	450	.....	114	624	123	.....
.....	40	180	80	223	.....	200	505	64	450	.....	114	624	123	.....
.....	60	60	.....	.....	.....	66	66	.....	.....	.....	128	128	62	.....
.....	180	176	48	275	.....	140	463	96	175	.....	180	451	.....	12
.....	26	26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	216	262	48	275	.....	206	520	96	175	.....	308	579	92	12
.....	387	409	32	.....	.....	660	692	80	.....	.....	1,202	1,372	680	.....
.....	122	228	96	100	.....	104	360	80	75	.....	178	343	.....	57
.....	1,410	1,601	192	75	.....	1,376	1,643	144	.....	.....	1,352	1,496	.....	147
.....	47	63	.....	.....	.....	48	48	.....	.....	.....	64	80	32	.....
.....	273	283	.....	.....	.....	354	356	32	.....	.....	614	676	320	.....
.....	140	172	64	.....	.....	136	220	32	.....	.....	100	132	.....	59
.....	2,415	2,914	384	175	.....	2,790	3,349	384	75	.....	3,630	4,040	1,072	202
.....	.....	.....	16	.....	.....	12	28	16	.....	.....	34	54	26	.....
.....	185	233	32	.....	.....	164	200	16	.....	.....	120	136	.....	64
.....	680	1,184	240	409	.....	692	1,311	240	425	.....	622	1,287	.....	24
.....	89	105	32	.....	.....	96	140	16	.....	.....	112	124	.....	3
.....	216	317	64	92	.....	128	254	79	100	.....	204	363	99	.....
.....	116	157	32	.....	.....	66	125	64	.....	.....	144	204	80	.....
.....	1,294	2,000	416	601	.....	1,164	2,081	431	525	.....	1,240	2,190	205	90
.....	26,781	35,044	254	6,043	.....	28,798	35,050	224	7,201	.....	31,208	38,633	2,643	.....
.....	149	171	16	.....	.....	124	164	16	.....	.....	180	196	32	.....
.....	417	638	96	225	.....	402	723	64	250	.....	514	824	105	.....
.....	1,625	2,041	80	302	.....	1,880	2,352	112	273	.....	1,980	2,267	.....	85
.....	28,972	37,034	416	7,560	.....	31,213	39,189	416	7,726	.....	33,762	41,924	2,820	86
.....	16	18	.....	.....	.....	24	24	.....	.....	.....	52	52	28	.....
.....	92	124	32	.....	.....	88	120	32	.....	.....	96	128	8	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	32	32	.....	32
.....	744	975	112	100	.....	684	806	112	100	.....	652	664	.....	34
.....	96	96	.....	.....	.....	156	156	.....	.....	.....	192	192	18	.....
.....	146	168	.....	.....	.....	172	172	.....	.....	.....	190	190	22	.....
.....	109	135	48	.....	.....	268	396	64	.....	.....	294	358	.....	.....
.....	1,305	1,516	192	100	.....	1,414	1,708	208	100	.....	1,568	1,816	142	32
.....	38,509	50,526	2,208	10,170	.....	41,257	53,635	2,239	10,584	.....	45,420	58,243	5,395	787
.....	.....	.....	2,409	11,094	.....	45,008	58,611	2,239	10,584	.....	45,420	58,243	.....	268

Table VIII.—

N.B.—The names have been omitted of those

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE					
		AVERAGE OF 1862-67.			1866-67.		
		Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
1	2	3	4	5	6	7	8
Assam.	Kamroop ... ..	.....	.....	.....	.....	.....	.....
	Total ... ..	.....	.....	.....	.....	.....	.....
Bhargulpore.	Bhargulpore	332	.....	332	339	.....	339
	Monghyr	951	.....	951	830	1	831
	Purneah	199	1	199	135	3	138
	<i>Sonthal Pergunnahs.</i>						
	Deoghur ... ..	.....	.....	.....	9	.....	9
	Godda	19	.....	19	1	.....	1
	Nya-Doomka	1	1	2	2	.....	2
	Pakour	7	.....	7	5	.....	5
	Rajmehal ... ..	.....	.....	.....	4	.....	4
	Total	1,511	2	1,513	1,393	4	1,397
Burdwan.	Bancoorah	6	.....	6	2	.....	2
	Bachbhoom	4	14	18	3	7	10
	Burdwan	50	.....	50	54	.....	54
	Hooghly	134	53	187	114	55	209
	Midnapore	31	.....	31	42	.....	42
	Total	225	67	292	249	62	311
Chittagong.	Bulloeah ... ..	.....	13	13	.....	3	3
	Chittagong	28	204	232	30	222	252
	Tipperah	3	1	4	1	4	5
	Total	31	225	256	40	229	269
Chota-Nagore.	Hazareebaugh	77	.....	77	40	.....	40
	Lohardugga	13	16	29	11	55	66
	Maunbhoom	10	.....	10	7	.....	7
	Total	100	16	116	58	55	113
Cuttack.	Balasore	55	.....	55	65	.....	65
	Cuttack	401	.....	401	503	.....	503
	Pooree	102	.....	102	106	.....	106
	Total	558	.....	558	674	.....	674
Dacca.	Bactergunge	1	27	28	1	20	21
	Cachar ... ..	.....	1	1	.....	.....	.....
	Dacca	6	26	32	4	29	33
	Sylhet	2	.....	2	.....	2	2
	Total	9	54	63	5	50	55
Patna.	Chumparun	633	415	1,048	770	488	1,258
	Oya ... ..	.....	.....	.....	4,516	.....	4,516
	Patna	3,619	.....	3,619	3,608	.....	3,608
	Sarun	1,580	565	2,145	2,222	565	2,787
	Shahabad	500	.....	500	666	.....	666
	Tirhoot	1,451	47	1,498	4,504	137	4,641
	Total	8,576	1,027	9,603	10,594	1,220	11,814
Peshawar.	Calcutta and Suburbs	146	373	519	90	200	290
	Jessore	2	.....	2	2	.....	2
	Nudda	7	11	18	8	19	27
	24 Pergunnahs	120	53	173	143	25	168
	Total	275	337	612	243	244	487
Rajshahy.	Bograh	1	5	6	1	7	8
	Dinapore	10	87	97	20	123	143
	Maldah	61	13	73	61	11	72
	Moorsheadabad	44	6	50	55	6	61
	Pubna ... ..	.....	1	1	.....	2	2
	Rajshahy	5	3	8	5	33	38
	Rungpore ... ..	.....	1	1	.....	2	2
	Total	121	115	236	142	188	330
Grand Total		11,406	1,843	13,249	19,397	2,050	21,447
12 Months in each year ... ..		.....	.....	.....	21,005	2,236	23,241

Tari.

Districts for which there are no entries.

YEAR.			REVENUE FROM LICENSE FEES.		
1867-68.			ANNUAL AVERAGE OF 1862-67.		
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
9	10	11	12	13	14
6	2	8	Rupees.	Rupees.	Rupees.
6	2	8	.....	.....	.....
365 800 131	..... 1 1	365 801 132	16,773 42,061 7,230	..... ..... 1	16,773 42,061 7,231
10 1 2 4 4	..... ..... 120	10 1 123 4 4	..... 536 2 316 2,009	..... ..... 1 ..... .....	..... 536 3 316 2,009
1,367	122	1,489	69,576	2	69,578
2 4 53 149 35	..... 36 2 70	2 40 55 214 35	108 225 4,549 10,685 2,285	..... 14 66	108 239 4,549 10,681 2,285
242	106	350	17,711	60	17,791
..... 37 1	..... 176 4	..... 213 5	..... 769 15	..... 13 208 3	..... 13 977 16
38	184	222	784	224	1,008
43 10 7	..... 151	43 161 7	3,591 361 301	..... 16	3,591 367 391
60	151	211	4,243	16	4,259
51 394 104	..... ..... .....	51 394 104	1,430 13,437 3,813	..... ..... .....	1,430 13,437 3,813
549	.....	549	18,699	.....	18,699
2 4	7 10 5	9 23 5	43 603 44	28 7 12	70 7 705 44
6	31	37	785	47	832
869 4,300 3,004 2,024 653 4,171	117 1,765 127	986 4,356 3,904 3,789 653 4,293	13,115 75,712 50,634 27,516 15,355 65,800	381 304 16	13,496 75,712 50,644 27,910 15,455 66,810
15,977	2,009	17,986	2,74,032	791	2,74,823
84 1 8 151	320 12 19	404 1 20 170	69,386 165 192 13,602	273 11 63	69,659 165 203 13,656
244	351	595	73,345	337	73,682
..... 10 61 60 5	11 94 12 6 1 5	11 94 73 66 1 6	13 883 5,531 6,939 218	9 122 12 6 11 17 4	22 1,005 5,543 6,945 11 235 4
136	142	278	18,594	161	13,765
18,625	3,100	21,725	4,72,749	1,678	4,74,427
18,625	3,100	21,725	.....	.....	.....

Table VIII.—

N.B.—The names have been omitted of those

REVENUE					
In 1866-67.			In 1867-68.		
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
15	16	17	18	19	20
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	.....	.....	118	2	120
.....	.....	.....	118	2	120
15,826	.....	15,826	18,994	.....	18,994
41,899	1	41,890	47,118	1	47,114
6,111	3	6,114	6,687	1	6,688
320	.....	320	601	.....	601
600	.....	600	550	.....	550
.....	.....	.....	14	176	190
383	.....	383	532	.....	532
2,230	.....	2,230	3,687	.....	3,637
67,359	4	67,363	78,108	178	78,286
25	.....	25	29	.....	29
241	7	248	311	36	347
3,512	.....	3,512	3,689	2	3,691
10,109	87	10,196	10,628	70	10,698
2,083	.....	2,083	2,300	.....	2,200
15,917	94	16,014	16,754	109	16,863
.....	3	3	.....	4	4
752	222	974	888	178	1,064
11	4	15	12	4	16
763	229	992	900	184	1,084
3,130	.....	3,130	3,739	.....	3,739
323	59	381	261	151	412
414	.....	414	333	.....	383
3,867	59	3,926	4,383	151	4,534
1,045	.....	1,045	1,778	.....	1,778
13,805	.....	13,805	16,225	.....	16,225
3,764	.....	3,764	3,925	.....	3,925
18,614	.....	18,614	21,928	.....	21,928
44	20	64	60	7	67
.....	12	.....	.....	9	.....
220	2	222	252	5	261
.....	.....	.....	.....	.....	5
264	34	298	312	21	333
12,338	475	12,813	16,434	149	16,583
83,330	.....	83,330	89,825	.....	89,825
77,156	.....	77,156	79,432	.....	79,432
31,001	394	31,395	33,608	1,511	35,417
14,994	.....	14,994	15,502	.....	15,502
77,488	44	77,532	82,502	127	82,729
2,96,307	913	2,97,220	3,17,792	2,087	3,19,879
37,628	200	37,828	41,136	320	41,456
151	.....	151	180	.....	180
317	19	336	341	12	353
15,315	25	15,340	17,928	19	17,947
53,311	244	53,555	59,485	251	59,736
6	7	13	.....	11	11
800	98	898	758	85	841
5,511	11	5,522	6,288	12	6,300
5,924	9	5,933	7,341	6	7,347
.....	2	2	.....	1	1
187	32	219	213	24	237
.....	2	2	.....	5	5
12,429	122	12,551	14,698	144	14,742
4,68,883	1,727	4,70,610	5,14,228	2,226	5,17,554
5,11,509	1,884	5,13,393	5,14,228	2,226	5,17,554

Tari.—(Continued).

Districts for which there are no entries.

FROM LICENSE FEE.

1867-68, COMPARED WITH 1866-67.

Increase.			Decrease.		
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
21	22	23	24	25	26
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
118	2	120	.....	.....	.....
118	2	120	.....	.....	.....
3,169	.....	3,169	.....	.....	.....
6,224	.....	6,224	.....	2	.....
556	.....	556	.....	.....	.....
281	.....	281	.....	.....	.....
.....	.....	.....	50	.....	50
14	176	190	.....	.....	.....
149	.....	149	.....	.....	.....
1,407	.....	1,407	.....	.....	.....
10,799	176	10,975	50	2	50
3	.....	3	.....	.....	.....
.....	29	.....	30	.....	1
177	2	179	.....	.....	.....
617	.....	600	.....	17	.....
117	.....	117	.....	.....	.....
814	31	799	50	17	1
.....	1	1	.....	.....	.....
136	.....	90	.....	46	.....
1	.....	1	.....	.....	.....
137	1	92	.....	46	.....
609	.....	609	.....	.....	.....
.....	93	31	62	.....	.....
.....	.....	.....	61	.....	61
609	93	640	143	.....	61
733	.....	733	.....	.....	.....
2,420	.....	2,420	.....	.....	.....
161	.....	161	.....	.....	.....
3,314	.....	3,314	.....	.....	.....
16	.....	3	.....	13	.....
32	.....	29	.....	3	.....
.....	3	3	.....	.....	.....
48	3	35	.....	16	.....
4,096	.....	3,779	.....	326	.....
6,495	.....	6,495	.....	.....	.....
2,277	.....	2,277	.....	.....	.....
2,806	1,417	4,023	.....	.....	.....
908	.....	908	.....	.....	.....
5,104	83	5,187	.....	.....	.....
21,485	1,500	22,659	.....	326	.....
3,508	120	3,628	.....	.....	.....
29	.....	29	.....	7	.....
24	.....	17	.....	6	.....
2,613	.....	2,607	.....	.....	.....
6,174	120	6,281	.....	13	.....
.....	4	.....	6	.....	2
.....	.....	.....	44	3	47
777	1	778	.....	.....	.....
1,417	.....	1,414	.....	3	.....
.....	.....	.....	.....	1	.....
28	3	18	.....	8	.....
.....	.....	3	.....	.....	.....
2,220	8	2,213	50	15	50
45,718	1,934	45,196	273	435	182
2,919	1,342	4,161	.....	.....	.....

Table IX.—*Pachrai.*

N.B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.					REVENUE FROM LICENSE FEES.				
		Average of 1862-67.	In 1866-67.	In 1867-68.	Annual average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, compared with 1866-67.			
		3	4	5	6	7	8	Increase.	Decrease.		
1	2							9	10		
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.		
ASSAM...	Kamroop ...	.....	.....	1	.....	.....	20	20	.....	
	Total	.....	.....	1	.....	.....	20	20	.....	
BIBAR {	<i>Sonthal Pergunnahs.</i>										
	Deoghur ...	.....	21	20	.....	923	1,431	508	.....	
	Nya-Doomka ...	25	29	48	1,633	1,088	3,739	2,651	.....	
	Pakour ...	6	8	14	246	290	545	255	.....	
	Total	31	58	82	1,879	2,301	5,715	3,414	.....	
BURDWAN. {	Bancoorah ...	162	84	89	12,151	2,955	5,408	2,453	.....	
	Beerbhoom ...	384	400	360	33,175	27,202	33,558	6,356	.....	
	Burdwan ...	423	454	456	43,818	26,035	35,891	9,856	.....	
	Hooghly ...	2	3	6	51	44	352	308	.....	
	Midnapore ...	2	2	23	27	20	443	423	.....	
	Total	973	943	964	89,222	56,256	75,652	19,396	.....	
CHITTA- GONG.	Chittagong ...	16	15	15	502	526	652	126	.....	
	Total	16	15	15	502	526	652	126	.....	

Table X.—*Charus.*

N.B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.				REVENUE FROM LICENSE FEES.			
		Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, COMPARED WITH 1866-67.	
								Increase.	Décrease.
1	2	3	4	5	6	7	8	9	10
					Rs.	Rs.	Rs.	Rs.	Rs.
BHAUGULPORE	Bhaugulpore ...	1	.....	.....	8	.....	.....	.....	.....
	Total ...	1	.....	.....	8	.....	.....	.....	.....
BURDWAN...	Bancoorah ...	1	.....	.....	17	.....	.....	.....	.....
	Beerbhoom ...	1	1	1	11	11	12	1	.....
	Burdwan ...	4	5	4	133	112	96	.....	16
	Hoochly ...	21	21	18	519	500	435	.....	65
	Midnapore ...	1	.....	.....	2	.....	.....	.....	.....
	Total ...	28	27	23	632	623	543	1	81
CHOTA-NAG- PORE ...	Hazareebaugh ...	1	.....	.....	5	.....	.....	.....	.....
	Total ...	1	.....	.....	5	.....	.....	.....	.....

CUTTACK...	Balasore	...	1	1	1	3	3	4	1	.....
	Cuttack	...	1	.....	.....	2	.....	.....	.....	.....
	Total	...	2	1	1	5	8	4	1	.....
DACCA ...	Backergunge	...	1	1	1	12	11	12	1	.....
	Dacca	...	1	1	1	15	11	15	4	.....
	Total	...	2	2	2	27	22	27	5	.....
PATNA ...	Tirhoot	...	1	.....	.....	9	.....	.....	.....	.....
	Total	...	1	.....	.....	9	.....	.....	.....	.....
PRESIDENCY {	Calcutta and Suburbs	...	38	37	30	4,417	3,924	3,616	.....	308
	Jessore	...	1	2	1	43	27	36	9	.....
	Nudda	...	5	7	8	65	90	81	.....	9
	24-Pergunnahs...	...	10	9	13	300	228	298	70	.....
	Total	...	54	55	52	4,825	4,269	4,031	79	317
RAJSHAHYE {	Moorsheadabad	...	1	.....	.....	45	.....	.....	.....	.....
	Rajshahye	...	1	.....	.....	13	.....	.....	.....	.....
	Total	...	2	.....	.....	58	.....	.....	.....	.....
Grand Total		...	91	85	78	5,619	4,917	4,605	86	898
12 Months in each year		...	.....	93	78	.....	5,364	4,605	.....	759

Table XI.—*Sidhi, Sahzi, and Bhang.*

N.B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.			REVENUE FROM LICENSE FEES.				
		Average of 1862-67.	1866-67.	1867-68.	Annual average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, COMPARED WITH 1866-67.	
								Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
					Rs.	Rs.	Rs.	Rs.	Rs.
BHAUGUL-PORE	Bhangulpore	1	2	1	169	129	124	...	5
	Monghyr	1	1	2	35	23	33	10	...

	Deoghur	...	1	2	...	21	38	17	...
	Total	2	4	5	204	173	195	27	5
BURDWAN...	Bancoorah	3	3	3	82	73	80	7	...
	Beerboom	2	2	3	22	22	26	4	...
	Burdwan	3	3	3	89	91	77	...	14
	Hooghly	13	13	13	368	390	378	...	12
	Midnapore	3	2	3	191	126	148	22	...
	Total	24	23	25	752	702	709	33	26
CHOTA-NAGPORE	Hazareebaugh	10	12	10	306	312	366	54	...
	Lohardugga	1	3	2	15	25	24	...	1
	Manbhoom	13	21	15	265	284	318	34	...
	Total	24	36	27	586	621	708	88	1

CUTTACK ...	Balasore ...	...	...	...	...	1	1	1	2	3	4	1	...
	Cuttack ...	...	...	...	...	8	11	9	74	64	143	79	...
	Pooree ...	...	...	...	...	12	12	4	255	198	381	183	...
	Total	...	...	...	...	21	24	14	331	265	528	263	...
DACCA ...	Dacca ...	...	...	...	...	1	1	1	22	11	15	4	...
	Total	...	...	...	...	1	1	1	22	11	15	4	...
	Chumparun	...	...	...	...	1	3	4	9	6	7	1	...
	Gya ...	...	...	...	...	...	21	12	495	136	122	...	14
PATNA ...	Patna ...	...	...	...	...	19	30	36	619	533	640	107	...
	Sarun ...	...	...	...	...	2	2	2	159	159	231	72	...
	Shahabad	...	...	...	...	1	1	1	418	457	501	44	...
	Tirhoot ...	...	...	...	...	1	1	8	23	26	37	11	...
PRESIDENCY	Total	...	...	...	...	24	58	63	1,723	1,317	1,538	235	14
	Calcutta and Suburbs	...	...	...	...	6	8	7	2,184	2,780	2,874	94	...
	Nuddea ...	...	...	...	...	1	1	1	4	5	6	1	...
	24-Pergunnahs	...	...	...	...	4	5	10	166	119	183	64	...
RAJSHAHYE	Total	...	...	...	...	11	14	18	2,354	2,904	3,063	159	...
	Bograh ...	...	...	...	...	1	...	1	2	...	4	4	...
	Dinapore	...	...	...	...	2	...	...	18	...	...	...	...
	Moorsbedabad	...	...	...	...	1	...	...	65	...	...	...	...
Grand Total	Pubna	...	...	...	...	2	2	2	46	44	48	4	...
	Rajshahye	...	...	...	...	1	...	...	11	...	...	...	...
	Total	...	...	...	...	7	2	3	142	44	52	8	...
	Grand Total	...	...	...	...	114	162	156	6,114	6,037	6,808	817	46
12 Months in each year		...	...	...	...	...	176	156	...	6,586	6,808	222	...

Table XII.—*Máju*.

N.B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.				REVENUE FROM LICENSE FEES.			
		Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, COMPARED WITH 1866-67.	
								Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
BHAUGULPORE	Monghyr ...	1	1	2	27	23	33	10	...
	<i>Sonthal Pergunnahs.</i>								
	Deoghur ...	...	1	1	...	21	23	2	...
	Pakour ...	1	...	...	1	..	...	...	...
	Total	2	2	3	28	44	56	12	...
BURDWAN	Bancoorah ...	1	...	...	14	...	...	...	...
	Burdwan ...	1	1	...	11	5	...	...	5
	Hooghly ...	1	1	...	5	1	...	...	1
	Midnapore ...	2	1	1	9	5	4	...	1
	Total	5	3	1	39	11	4	...	7
CHITTAGONG	Tipperah ...	2	1	1	17	11	12	1	...
	Total	2	1	1	17	11	12	1	...
CHOTA-NAGPORE	Hazareebaugh ...	5	4	3	113	98	96	...	2
	Lohardugga ...	1	3	2	8	14	11	...	3
	Total	6	7	5	121	112	107	...	5

CUTTACK	{ ... }	Balasore ...	1	2	...	2	2	...	...	2
		Cuttack ...	3	...	...	9	...	...	...	...
		Pooree ...	1	...	...	34	33	36	3	...
		Total	5	3	1	45	35	36	3	2
DACCA	{ ... }	Backergunge	1	4	3	19	24	25	1	...
		Dacca ...	2	2	2	209	88	108	20	...
		Furreedpore	1	...	...	1	...	...	...	...
		Total	4	6	5	229	112	133	21	...
PATNA	{ ... }	Chumparun	1	3	5	7	6	7	1	...
		Gya ...	...	2	...	16	19	...	...	19
		Patna ...	14	21	19	253	257	255	...	2
		Sarun ...	2	2	2	112	43	99	56	...
		Shahabad ...	1	1	1	95	99	106	7	...
		Tirhoot ...	4	5	5	68	95	64	...	31
		Total	22	34	32	551	519	531	64	52
PRESIDENCY	{ ... }	Calcutta and Suburbs ...	7	6	6	1,544	1,299	1,212	...	87
		24-Pergunnahs ...	1	1	4	21	11	55	44	...
		Total	8	7	10	1,565	1,310	1,267	44	87
RAJSHAHYE	{ ... }	Dinagapore	2	...	...	22	...	...	...	...
		Maldah ...	...	...	1	...	...	4	4	...
		Moorsheadabad	1	...	...	38	...	...	...	...
		Rajshahye	1	1	1	12	11	12	1	...
		Total	4	1	2	72	11	16	5	...
Grand Total		58	64	60	2,667	2,165	2,162	150	153	
12 Months in each year		..	70	60	...	2,362	2,162	...	200	

Table XIII.—*Madda.*

N.B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.				REVENUE FROM LICENSE FEES.			
		Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, COMPARED WITH 1866-67.	
								Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
Assam	Cossyah and Jynteah Hills	1	.....	.....	30	.....	.....	.....	Rupees.
	Durrung	3	4	3	121	132	160	8	Rupees.
	Kamroop	6	5	5	312	361	364	3	Rupees.
	Lakhimpore	.....	.....	4	.....	.....	245	245	Rupees.
	Nowgong	2	2	2	374	419	332	.....	Rupees.
BHAUGULPORE..	Sebsaugor	2	3	3	50	126	132	6	Rupees.
	Total	14	14	17	887	1,058	1,233	262	Rupees.
	Bhaugulpore	13	12	12	757	511	515	4	Rupees.
	Monghyr	9	12	11	490	575	484	.....	Rupees.
	Purneah	27	28	26	5,396	3,271	3,109	.....	Rupees.
BURDWAN	Sonthal Pergunnahs.	1	2	1	34	71	44	.....	Rupees.
	Pakour	.....	1	.....	102	22	.....	.....	Rupees.
	Rejmelal	50	55	50	6,779	4,450	4,152	4	Rupees.
	Total	5	3	3	1,603	347	343	.....	Rupees.
	Bancoorah	4	7	4	199	165	192	27	Rupees.
CHITTAGONG ...	Beerbhoom	6	7	7	857	838	973	135	Rupees.
	Burdwan	37	34	39	3,892	4,015	4,947	932	Rupees.
	Hooghly	25	18	22	2,165	1,445	1,508	63	Rupees.
	Midnapore	77	60	75	8,716	6,810	7,963	1,157	Rupees.
	Total	1	1	.....	25	12	.....	.....	Rupees.
CHOTA-NAGORE	Bulleoah	15	15	11	724	669	716	47	Rupees.
	Chittagong	1	1	1	89	77	48	.....	Rupees.
	Tipperah	17	17	12	838	758	764	47	Rupees.
	Total	5	3	3	499	174	146	.....	Rupees.
	Hazareebaugh	2	3	2	233	332	168	.....	Rupees.
CHOTA-NAGORE	Lohardugga	7	6	5	731	633	530	.....	Rupees.
	Maunbhoom	14	12	10	1,463	1,139	844	.....	Rupees.
	Total	14	12	10	1,463	1,139	844	.....	Rupees.

COCH BHAH...	Darjeeling Goalparah and E. Dooars	...	...	...	1	7	1	8	1	9	173 577	242 664	224 624	..... .....	18 40
CUTTACK	Balasore Cuttack Pooree	...	...	...	8	13 17 2	16 22 2	9	750	906	958 1,136 200	163 159 17	848	.....	58
DACCA	Backergunge Cachar Dacca Farredpore Mymensing Syhetee..	...	...	...	32	1 2 3 5 10 16	40	30	2,434	1,955	2,294	359	2,294	.....	.....
PATNA	Chumparun Gya ... Patna Sarun Shahabad Tirhoot	...	...	...	37	1 2 12 1 1 2	44	41	3,420	2,417	2,459	244	2,459	202	202
PRESIDENCY	Calcutta and Suburbs Jessore Nuddea 24-Pergunnahs	...	...	...	66	5 20 54	55 18 46	16	1,196	771	903	150	903	18	18
RAJSHAHYE	Bogra Dinagpore Maldah Moorshedabad Pubna Rajshahye Rungpore	...	...	...	145	17 48 55 31 12 34 31	23 63 57 57 11 20 45	128	24,717	21,407	23,386	1,979	23,386	.....	.....
Total		...	...	...	228	641	266	220	24,440	12,362	13,909	1,901	13,909	374	374
Grand Total		...	...	...	641	669	669	608	75,640	54,053	58,755	6,083	58,755	1,361	1,361
12 Months in each year		...	...	...	.....	.....	729	608	.....	58,967	58,755	.....	58,755	212	212

Table XIV.—*Chanda*.

N.B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.				REVENUE FROM LICENSE FEES.				
		Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.				Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	
ASSAM	Kamroop ...	3	5	5	Rupees. 145	Rupees. 361	Rupees. 864	Rupees. 3	Rupees.	
	Total ...	3	5	5	145	361	864	3	.....
	Bhargulpore ...	1	2	2	13	36	88	52	.....
	Alonghyr ...	.....	.....	.....	.....	.....	40	40	.....
BRAHMAPUTRA	Sonthal Pergunnahs.	1	.....	.....	10	.....	.....	.....	.....
	Rajmehal ...	1	.....	.....	.....	.....	.....	.....	.....
	Total ...	2	2	4	23	36	128	92	.....
	Hooghly ...	1	.....	.....	24	.....	.....	.....	.....
BUDWAN	Total ...	1	.....	.....	24	.....	.....	.....	.....
	Chittagong ...	3	5	3	135	192	308	116	.....
	Tipperah ...	1	1	1	228	220	180	.....	40	
	Total ...	4	6	4	363	412	488	116	40	

South Pergunnah.

Table XV.—

N.B.—The names have been omitted of those

DISTRICTS.	MAXIMUM NUMBER OF LEARNERS IN FORCE IN THE YEAR.			QUANTITIES							
	Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.							
				Chur or Bora.	Round.	Flat.	Total.				
1	2	3	4	5	6	7	8				
					Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.			
ASSAM.	Cossyah and Jynteah Hills	1	1	4	.....	.....	4 13 3	4 13 3			
	Darrung	1	1	3	.....	.....	2 11 8	2 11 8			
	Kamroop	13	15	18	.....	.....	41 16 13	41 16 13			
	Lakhimpore	.....	.....	2	.....	.....	.....	.....
	Nowgong	1	.....	1	.....	.....	0 17 7	0 17 7			
	Total	16	17	26	.....	.....	48 18 15	48 18 15			
BENGAL.	Bhangulpore	143	164	180	.....	.....	277 0 11	277 0 11			
	Monghyr	130	117	147	.....	.....	250 22 15	250 22 15			
	Furneah	316	281	255	.....	.....	563 18 11	563 18 11			
	<i>Sonthal Pergunnahs.</i>										
	Deoghur	.....	13	18	.....	.....	.....	.....
	Godda	10	13	16	.....	.....	16 4 11	16 4 11			
	Nya-Doomka	8	8	13	.....	6 22 0	8 31 4	10 3 4			
	Pakour	10	9	8	.....	.....	12 23 0	12 23 0			
	Rajmehal	.....	22	19	.....	.....	36 3 12	36 3 12			
	Total	607	627	655	.....	6 22 0	1,159 25 0	1,166 7 0			
BENGAL.	Banooorah	17	12	11	.....	8 0 0	17 13 0	25 13 0			
	Beerbhoom	23	30	33	0 13 4	17 36 0	11 36 3	80 5 7			
	Burdwan	81	63	61	.....	.....	98 23 0	06 23 0			
	Hooghly	75	79	74	8 6 0	145 11 5	.....	156 17 5			
	Midnapore	149	123	91	0 3 0	30 28 2	58 39 8	89 28 10			
	Total	325	307	270	8 22 4	204 33 7	184 31 11	398 7 6			
CHITTAGONG.	Bulloosh	53	64	54	.....	.....	62 29 3	68 26 8			
	Chittagong	91	91	79	0 23 18	0 13 8	141 1 9	141 1 9			
	Tipperah	136	102	102	.....	.....	241 10 11	241 10 11			
	Total	280	257	235	0 23 13	0 13 8	445 1 7	445 38 12			
CHITTAGONG.	Hasareebaugh	16	18	18	.....	0 15 2	31 27 9	32 8 11			
	Lohardugga	49	55	58	.....	17 24 8	26 26 0	44 10 8			
	Maunbhoom	39	36	27	1 3 0	19 12 19	29 27 12	50 9 8			
	Singhbhoom	4	6	4	.....	2 19 8	6 33 13	9 13 4			
	Total	107	118	107	1 3 0	39 31 14	94 35 1	135 29 15			
COCHIN.	Darjeeling	12	17	17	.....	.....	13 30 0	13 30 0			
	Goapara & Eastern Doocars	34	33	32	.....	.....	75 32 5	75 32 5			
	Western Doocars	.....	6	5	.....	.....	.....	.....
	Total	46	56	54	.....	.....	89 22 5	89 22 5			
CUTTACK.	Balasore	14	7	5	.....	3 30 10	16 5 12	18 36 6			
	Outack	80	59	43	.....	14 5 0	118 7 10	132 12 10			
	Poorce	42	32	23	.....	61 31 7	.....	80 3 5			
	Total	136	98	70	.....	78 27 1	154 13 6	231 12 5			
DACCA.	Backergunge	196	203	182	0 2 7	.....	219 30 4	219 32 11			
	Cachar	49	91	88	.....	.....	67 33 14	67 33 14			
	Dacca	295	240	211	.....	.....	506 11 10	509 11 10			
	Farreedpore	59	48	51	0 14 4	.....	83 13 3	82 27 7			
	Mymensing	359	348	329	.....	.....	655 19 8	655 19 8			
	Sylhet	242	240	205	.....	.....	385 23 6	385 23 6			
	Total	1,198	1,170	1,006	0 16 11	.....	2,140 11 15	2,140 28 10			
PATNA.	Ohumparun	181	44	46	2 21 5	.....	129 22 3	132 3 8			
	Gya	70	61	65	.....	.....	178 7 8	178 7 8			
	Patna	95	80	91	.....	.....	590 6 1	599 6 1			
	Sarun	142	80	71	8 25 7	.....	271 23 14	275 9 5			
	Shahabad	73	65	74	2 26 3	0 33 3	293 31 10	297 11 0			
	Tirhoot	180	108	108	1 19 12	0 23 0	152 23 3	154 25 15			
	Total	741	449	459	10 12 11	1 16 3	1,594 34 7	1,605 23 5			
PRESTON.	Calcutta & Suburbs	70	55	60	36 21 0	620 9 0	.....	656 30 0			
	Jessore	83	140	85	.....	.....	118 3 0	118 3 0			
	Nudda	83	74	70	0 3 4	85 19 2	90 9 6	125 31 13			
	24 Pergunnahs	145	152	148	.....	222 13 0	.....	222 13 0			
	Total	391	379	361	36 24 4	878 1 2	208 11 6	1,121 36 13			
RANGPORE.	Bograh	148	159	199	.....	0 1 0	86 4 4	86 5 4			
	Dinagopore	136	120	132	.....	.....	99 27 7	99 27 7			
	Maldah	63	68	70	.....	2 21 4	132 22 15	135 4 3			
	Moorsheadabad	102	109	98	0 28 15	.....	261 27 13	262 16 13			
	Pubna	115	116	117	.....	.....	118 7 0	113 7 0			
	Rajahmhye	77	73	69	.....	.....	283 39 0	283 39 0			
	Rangpore	124	128	214	.....	.....	373 23 6	373 23 6			
	Total	765	827	897	0 28 15	2 23 4	1,349 20 12	1,353 0 15			
	Grand Total	4,602	4,304	4,186	55 11 10	1,213 7 7	7,449 35 5	8,788 26 4			
	12 Months in each year	.....	4,695	4,186	.....	.....	.....	.....

NOTE.—The totals for Poorce exceed the aggregate of the preceding columns, because they include the consumption and sale proceeds in the grand total.

Ganja.

Districts for which there are no entries.

CHARGED WITH DUTY.

In 1896-97.				In 1897-98.			
Chur or Kora.	Round.	Flat.	Total.	Chur or Kora.	Round.	Flat.	Total.
10	11	12	13	14	15	16	17
Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.
.....	.....	4 20 0	4 20 0	.....	.....	4 5 0	4 5 0
.....	.....	5 7 9	5 7 9	.....	.....	5 27 0	5 27 0
.....	.....	36 37 0	36 37 0	.....	.....	59 37 0	59 37 0
.....	.....	.....	.....	.....	0 35 0	.....	0 35 0
.....	.....	.....	.....	.....	.....	0 35 0	0 35 0
.....	.....	46 24 0	46 24 0	.....	0 35 0	54 24 0	54 24 0
.....	.....	289 8 14	289 8 14	.....	0 20 0	378 35 4	378 35 4
.....	.....	280 28 8	280 28 8	.....	.....	448 29 12	448 29 12
.....	.....	507 11 11	507 11 11	.....	.....	589 14 8	589 14 8
.....	10 33 8	.....	10 33 8	.....	33 27 2	.....	33 27 2
.....	.....	17 4 8	17 4 8	.....	.....	24 16 0	24 16 0
.....	8 52 0	.....	8 52 0	.....	12 39 0	.....	12 39 0
.....	.....	9 18 0	9 18 0	.....	.....	11 24 0	11 24 0
.....	.....	29 28 10	29 28 10	.....	0 1 1	39 7 6	39 7 6
.....	19 25 8	1,113 13 3	1,133 3 11	.....	37 6 2	1,453 9 14	1,520 14 1
.....	7 25 3	.....	7 25 3	.....	0 15 9	11 13 8	11 28 8
0 22 4	28 17 4	.....	28 39 8	.....	0 22 0	37 23 12	38 12 13
1 14 15	68 6 10	.....	69 21 9	.....	0 27 6	62 3 12	62 30 2
7 0 0	161 2 12	.....	108 2 12	.....	3 20 0	130 22 0	134 2 0
0 14 5	42 23 7	.....	42 37 12	.....	0 3 0	61 20 4	61 23 4
9 11 8	247 36 4	.....	257 6 12	.....	5 7 6	333 2 4	338 16 10
0 9 0	0 15 0	63 12 0	63 36 0	.....	.....	62 34 0	62 34 0
.....	.....	147 20 5	147 20 5	.....	.....	172 20 0	172 20 0
.....	.....	226 27 14	226 27 14	.....	.....	268 4 8	268 4 8
0 9 0	0 15 0	436 20 3	437 4 3	.....	.....	503 18 8	503 18 8
.....	0 4 0	26 6 0	26 10 0	.....	.....	37 22 12	37 22 12
.....	31 34 9	4 17 11	86 12 4	.....	36 10 2	.....	36 10 2
0 3 8	22 30 8	.....	22 34 0	.....	39 32 14	.....	39 32 6
.....	2 2 8	.....	2 2 8	.....	1 11 0	.....	1 11 0
0 3 8	56 31 9	30 23 11	87 18 13	.....	77 14 0	37 22 12	114 37 4
.....	.....	17 31 0	17 31 0	.....	.....	15 15 12	15 15 12
.....	.....	63 9 10	63 9 10	.....	.....	71 1 12	71 1 12
.....	.....	8 0 0	8 0 0	.....	.....	6 25 3	6 25 3
.....	.....	89 0 10	89 0 10	.....	.....	93 3 0	93 3 0
.....	5 34 3	0 5 12	5 39 15	.....	6 5 10	0 22 8	6 28 2
.....	60 36 0	.....	60 36 0	.....	71 25 13	.....	71 25 13
.....	28 2 10	.....	28 0 2	.....	28 33 6	.....	48 23 2
.....	89 32 13	0 5 12	94 36 1	.....	106 24 13	0 22 8	126 37 0
0 12 2	.....	216 19 12	216 31 14	.....	0 22 0	232 3 4	232 25 4
.....	.....	131 27 10	131 27 10	.....	.....	191 7 7	191 7 7
.....	.....	447 25 10	447 25 10	.....	.....	535 35 8	535 35 8
1 15 8	.....	87 13 0	89 28 8	.....	.....	87 15 12	91 23 4
.....	.....	825 32 9	825 32 9	.....	.....	904 28 9	904 28 9
.....	.....	895 29 12	895 29 12	.....	.....	467 4 9	467 4 9
1 27 10	.....	2,084 28 5	2,096 15 15	.....	0 22 0	2,418 13 1	2,423 9 9
5 2 11	.....	89 25 14	44 28 9	1 30 15	.....	106 10 10	106 1 9
.....	0 30 0	107 37 12	108 27 12	0 27 4	0 2 0	123 35 0	124 27 4
0 1 6	.....	439 4 2	439 5 7	.....	.....	441 53 2	441 33 2
13 23 8	.....	271 21 2	284 9 10	5 33 9	.....	381 0 14	327 0 7
8 12 15	8 18 0	354 15 3	359 2 3	8 28 0	.....	605 5 2	618 32 2
0 14 5	.....	105 17 15	105 32 4	0 39 10	.....	159 20 0	159 18 10
20 19 13	4 8 0	1,318 8 0	1,348 25 12	17 39 6	0 2 0	1,766 33 12	1,784 34 2
5 13 8	475 5 4	.....	480 19 13	7 20 0	525 27 8	.....	538 7 8
.....	.....	104 27 15	104 27 15	.....	.....	135 28 12	135 28 12
0 1 0	41 17 8	27 24 11	69 8 4	.....	53 8 4	45 3 15	98 11 3
.....	186 30 0	.....	186 30 0	.....	298 18 0	.....	298 18 0
5 14 6	683 12 13	182 12 10	820 39 15	7 20 0	784 13 12	180 31 11	972 25 7
.....	0 4 0	86 32 4	86 36 4	.....	.....	91 14 8	91 14 8
.....	.....	108 12 6	108 12 6	.....	.....	111 13 5	111 13 5
.....	0 27 6	137 9 4	137 36 12	.....	.....	180 24 6	180 24 6
0 38 12	.....	203 36 0	204 36 12	3 14 8	5 5 0	254 11 10	261 31 2
.....	.....	93 19 8	93 19 8	.....	.....	118 6 12	118 5 12
.....	.....	148 17 8	148 17 8	0 0 12	0 34 8	159 17 12	159 18 0
.....	.....	332 28 12	332 28 12	.....	.....	401 3 3	401 3 8
0 39 12	0 31 5	1,105 37 10	1,107 27 14	8 15 4	4 39 8	1,295 10 12	1,303 25 9
44 4 10	1,101 27 7	2,387 14 0	2,509 3 9	39 17 1	1,544 39 0	2,648 33 16	2,647 0 2
49 5 1	1,301 33 9	6,935 11 10	8,191 29 5	38 17 1	1,544 39 0	7,448 33 15	8,247 0 2

of the Gurjat Ganja, for which no separate column is provided, thereby causing corresponding discrepancies

Table XV.—

N.B.—The names have been omitted of those

REVENUE.					
ANNUAL AVERAGE OF 1862-67.					
License Fees.	Duty on				Total Revenue.
	Chur or Rora.	Round.	Flat.	Total.	
18	19	20	21	22	23
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
47	.....	.....	346	346	393
83	.....	.....	183	183	216
598	.....	.....	3,314	3,314	3,002
..... 14	.....	.....	35	35	49
682	.....	.....	3,978	3,978	4,660
6,370	.....	.....	22,161	22,161	28,531
5,112	.....	.....	20,089	20,089	25,211
14,535	.....	.....	45,077	45,077	59,612
..... 432	.....	.....	1,280	1,280	1,721
279	.....	769	284	1,053	1,332
464	.....	.....	1,006	1,006	1,470
1,125	.....	.....	2,897	2,897	4,012
28,987	.....	769	92,773	93,542	1,21,639
737	.....	900	1,390	2,346	3,083
980	53	2,148	952	3,163	4,133
2,028	.....	.....	9,790	9,790	12,413
3,057	1,304	15,060	.....	16,364	19,421
5,115	12	3,678	4,719	8,409	13,554
12,542	1,369	21,646	16,847	40,062	52,601
2,262	95	41	5,018	5,154	7,418
3,477	.....	.....	11,283	11,283	14,700
6,234	.....	.....	19,301	19,301	24,535
10,093	95	41	35,602	35,738	46,731
681	.....	45	2,536	2,581	3,212
2,398	.....	2,113	2,132	4,245	5,543
1,638	172	2,316	2,375	4,695	6,733
209	.....	288	517	815	1,054
5,006	172	4,774	7,590	12,536	17,542
540	.....	.....	1,100	1,100	1,640
1,348	.....	.....	6,005	6,005	7,413
1,888	.....	.....	7,165	7,165	9,063
639	.....	333	1,201	1,623	2,262
3,510	.....	1,605	9,155	11,160	14,660
1,816	.....	5,030	.....	5,908	7,314
5,967	.....	7,637	10,740	18,760	24,736
8,771	9	.....	17,591	17,590	26,361
1,843	.....	.....	7,024	7,028	8,870
9,460	.....	.....	40,713	40,743	50,221
2,128	57	.....	6,586	6,643	8,771
15,793	.....	.....	68,439	68,439	84,232
10,048	.....	.....	30,847	30,847	40,895
48,003	66	.....	1,71,221	1,71,290	2,19,352
2,559	405	.....	10,419	10,823	13,382
3,390	.....	.....	14,255	14,255	17,635
4,355	.....	.....	45,532	45,532	57,847
3,819	581	.....	21,728	22,309	28,128
3,048	435	99	23,502	24,026	27,064
5,359	239	99	12,206	12,514	17,453
23,620	1,650	168	1,27,641	1,28,469	1,61,979
4,621	8,844	60,228	.....	66,072	70,693
3,570	.....	.....	9,444	9,444	12,014
3,071	13	4,359	7,219	11,480	14,561
6,683	.....	18,992	.....	18,992	25,675
17,945	5,857	83,473	16,663	1,06,999	1,23,943
6,506	.....	3	6,980	6,992	8,308
5,841	.....	303	7,895	7,895	9,776
2,792	.....	.....	10,907	10,910	13,702
4,092	116	.....	20,895	21,081	26,053
5,391	.....	.....	8,034	8,054	9,848
3,200	.....	.....	22,716	22,716	28,910
6,020	.....	.....	20,885	20,885	26,905
84,295	116	506	1,07,981	1,08,403	1,42,608
1,98,897	8,325	1,19,039	5,08,110	7,26,840	9,15,137

Gánjá.—(Continued).

Districts for which there are no entries.

In 1866-67.					
License Fees.	Duty on				Total Revenue.
	Chur or Bora.	Round.	Flat.	Total.	
24	25	26	27	28	29
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
44	.....	.....	300	300	404
44	.....	.....	414	414	459
580	.....	.....	2,954	2,954	3,534
.....
.....
669	.....	.....	3,728	3,728	4,398
8,552	.....	.....	23,137	23,137	29,689
4,952	.....	.....	20,958	20,958	25,810
11,724	.....	.....	40,583	40,583	52,307
.....
480	.....	1,301	.....	1,301	1,761
494	.....	.....	1,309	1,309	1,863
382	.....	1,056	.....	1,056	1,388
356	.....	.....	752	752	1,108
922	.....	.....	2,377	2,377	3,200
25,703	.....	2,357	69,076	71,433	1,17,225
472	.....	916	.....	916	1,398
1,116	89	3,412	.....	3,501	4,617
2,446	220	8,180	.....	8,400	10,840
3,064	1,120	12,128	.....	13,249	16,312
3,520	57	6,110	.....	6,167	8,647
10,618	1,486	20,746	.....	31,232	41,850
2,149	86	45	4,844	5,065	7,213
3,169	.....	.....	11,801	11,801	14,969
4,289	.....	.....	18,135	18,135	22,423
9,604	36	45	34,920	35,001	44,605
640	.....	12	2,092	2,104	2,714
1,721	.....	3,821	355	4,179	5,900
1,261	14	2,733	.....	2,747	4,011
190	.....	249	.....	249	454
3,821	14	6,817	2,447	9,278	13,099
712	.....	.....	1,422	1,422	2,134
1,276	.....	.....	5,039	5,039	6,355
200	.....	.....	640	640	890
2,188	.....	.....	7,121	7,121	9,309
272	.....	703	11	714	946
1,958	.....	7,409	.....	7,309	9,267
958	.....	2,647	.....	2,763	3,723
8,189	.....	10,659	11	10,788	13,976
8,606	48	.....	17,319	17,367	25,973
5,012	.....	.....	10,636	10,636	13,549
7,948	.....	.....	35,511	35,511	43,759
1,816	222	.....	5,386	5,009	7,424
13,639	.....	.....	66,066	66,066	79,704
7,100	.....	.....	31,658	31,658	39,768
42,120	270	.....	1,66,776	1,67,046	2,00,160
1,830	811	.....	3,171	3,982	5,312
2,189	.....	90	8,636	8,725	10,914
8,740	5	.....	35,129	35,134	43,874
2,788	2,034	.....	21,792	23,750	26,512
2,685	1,382	399	28,352	30,089	33,768
3,223	57	.....	8,436	8,493	11,715
15,052	4,230	480	1,06,445	1,10,173	1,26,125
4,956	854	57,016	.....	57,870	62,826
3,146	.....	.....	8,378	8,378	11,522
2,558	4	4,973	2,209	7,186	9,744
6,308	.....	20,010	.....	20,010	25,318
16,068	858	61,999	10,685	95,442	1,10,410
6,304	.....	12	6,945	6,957	13,201
4,048	.....	62	5,064	5,064	15,713
2,360	.....	.....	10,979	11,081	15,451
3,976	155	.....	16,916	16,471	20,447
5,028	.....	.....	7,470	7,479	12,605
2,800	.....	.....	11,475	11,475	14,275
6,916	.....	.....	26,618	26,618	33,534
51,400	155	94	83,476	83,725	1,20,185
1,63,379	7,058	1,33,206	5,08,658	6,37,967	8,10,346
1,77,141	7,700	1,44,225	5,54,830	7,09,878	9,84,014

Table XV.—

The names have been omitted of

REVENUE.					
In 1897-98.					
* License Fees.	Duty on				Total Revenue.
	Char or Rora.	Round.	Flat.	Total.	
30	31	32	33	34	35
Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.
116	.....	.....	250	330	446
81	.....	.....	454	454	538
733	.....	.....	4,314	4,314	5,046
40	.....	105	.....	105	145
44	.....	.....	.....	.....	44
1,016	.....	105	5,069	5,308	6,219
7,878	.....	80	30,310	30,370	38,046
6,292	.....	.....	35,900	35,900	42,182
11,400	.....	.....	46,429	46,429	57,829
750	.....	2,342	.....	2,342	2,592
616	.....	.....	1,952	1,952	2,594
467	.....	1,557	.....	1,557	2,051
326	.....	.....	928	928	1,254
496	4	.....	3,135	3,135	3,635
28,088	4	4,459	1,18,651	1,23,117	1,51,200
490	80	1,380	.....	1,420	1,900
1,262	88	4,511	14	4,513	5,875
2,624	108	11,049	.....	11,157	13,781
3,252	500	15,066	.....	15,226	19,478
3,640	12	7,381	.....	7,393	11,033
11,268	829	39,968	14	40,809	52,087
2,180	.....	.....	5,028	5,028	7,188
3,684	.....	.....	13,900	13,900	17,384
4,776	.....	.....	21,449	21,449	26,224
10,520	.....	.....	40,276	40,276	50,796
736	.....	.....	3,006	3,006	3,742
1,343	.....	4,351	.....	4,351	5,094
1,260	2	4,779	.....	4,781	6,041
152	.....	163	.....	163	305
3,491	2	9,283	3,006	12,291	15,782
666	.....	.....	1,231	1,231	1,827
1,457	.....	.....	5,634	5,634	7,141
212	.....	.....	531	531	743
2,265	.....	.....	7,443	7,443	9,711
249	.....	736	45	781	1,029
1,953	.....	8,596	.....	8,596	10,549
1,030	.....	3,461	.....	3,555	4,585
3,230	.....	12,793	45	13,233	16,462
8,052	.....	66	18,568	18,632	26,684
3,302	.....	.....	15,298	15,298	18,597
8,424	.....	.....	42,871	42,871	51,295
2,149	696	.....	6,927	7,035	9,833
15,396	.....	.....	72,378	72,378	87,774
7,600	.....	.....	87,363	87,363	105,028
41,982	693	66	1,03,465	1,04,269	1,29,311
1,348	284	.....	8,500	8,784	10,132
2,655	109	6	10,716	10,831	13,486
4,144	.....	.....	35,347	35,347	39,491
2,084	984	.....	25,694	25,628	29,312
3,202	1,392	.....	43,410	49,902	53,004
3,428	155	.....	12,690	12,635	16,263
17,481	2,574	6	1,41,847	1,44,327	1,61,688
5,976	1,200	63,082	.....	64,282	70,258
3,478	.....	.....	10,887	10,887	14,335
2,982	.....	6,885	3,608	9,991	12,923
7,020	.....	24,554	.....	24,554	31,574
19,406	1,200	94,121	14,468	1,09,784	1,29,190
2,046	.....	.....	27,309	27,309	34,387
4,500	.....	.....	9,907	9,907	12,407
3,876	.....	358	12,808	12,808	15,842
4,270	539	495	29,344	21,877	25,077
5,540	.....	.....	9,452	9,452	11,992
5,022	.....	.....	12,676	12,752	15,874
9,714	8	103	32,087	32,087	40,801
35,870	541	653	1,08,386	1,04,880	1,40,850
1,77,682	6,148	1,61,765	6,37,197	7,05,464	9,73,176
1,77,682	6,148	1,61,765	6,37,197	7,05,464	9,73,176

Ganja. (Continued.)

those Districts for which there are no entries.

1867-68, COMPARED WITH 1866-67.

CONSUMPTION.								REVENUE.	
Increase.				Decrease.				Increase.	Decrease.
Chur or Rora.	Round.	Flat.	Total all sorts.	Chur or Rora.	Round.	Flat.	Total all sorts.		
Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Ruppes.	Ruppes.
38	37	38	39	40	41	42	43	44	45
Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Ruppes.	Ruppes.
.....	.....	0 20 0	0 20 0	.....	.....	0 15 0	0 15 0	.....	.....
.....	.....	17 0 0	17 0 0	.....	.....	.....	.....	.....	.....
.....	0 35 0	0 35 0	0 35 0	.....	.....	.....	.....	.....	.....
.....	.....	0 35 0	0 35 0	.....	.....	.....	.....	.....	.....
.....	0 35 0	18 15 0	19 10 0	.....	.....	0 15 0	0 15 0	1,923	.....
.....	0 20 0	89 28 6	90 6 6	.....	.....	.....	.....	5,387	.....
.....	.....	188 1 4	188 1 4	.....	.....	.....	.....	16,333	.....
.....	.....	73 2 13	73 2 13	.....	.....	.....	.....	5,022	.....
.....	12 38 10	7 11 8	12 38 10	.....	.....	.....	.....	1,631	.....
.....	4 7 0	2 8 0	4 7 0	.....	.....	.....	.....	755	.....
.....	.....	9 18 12	9 19 13	.....	.....	.....	.....	668	.....
0 1 1	.....	.....	.....	.....	.....	.....	.....	143	.....
0 1 1	17 20 10	369 28 11	397 10 6	.....	.....	.....	.....	328	.....
0 15 0	8 28 5	0 7 0	4 3 5	.....	.....	.....	.....	33,975	.....
.....	9 6 8	.....	0 13 4	0 0 4	.....	.....	.....	512	.....
.....	23 36 2	.....	23 8 9	0 27 9	.....	.....	.....	1,245	.....
.....	29 19 4	.....	25 39 4	8 20 0	.....	.....	.....	2,035	.....
.....	18 36 13	.....	18 25 8	0 11 5	.....	.....	.....	3,188	.....
0 15 0	85 7 0	0 7 0	81 9 14	4 19 2	.....	.....	.....	2,355	.....
.....	.....	0 22 0	.....	.....	.....	.....	.....	10,217	.....
.....	.....	24 39 11	21 39 11	0 9 0	0 15 0	.....	0 2 6	2,415	25
.....	.....	41 16 10	41 16 10	.....	.....	.....	.....	3,991	.....
.....	.....	68 38 5	68 18 5	0 9 0	0 15 0	.....	0 2 0	6,316	25
.....	.....	11 16 12	11 12 12	.....	0 4 0	.....	.....	998	.....
.....	4 15 9	.....	16 39 6	0 3 0	.....	4 17 11	0 2 2	2,090	206
.....	17 3 6	.....	.....	.....	0 31 8	.....	0 31 8	.....	139
.....	21 17 15	11 16 12	28 12 2	0 3 0	0 35 8	4 17 11	0 33 10	3,028	345
.....	.....	7 32 2	7 32 2	.....	.....	2 15 4	2 15 4	892	307
.....	.....	.....	.....	.....	.....	1 14 8	1 14 8	.....	97
.....	.....	7 32 2	7 32 2	.....	.....	3 29 12	3 29 12	806	404
.....	0 11 7	0 16 12	0 28 3	.....	.....	.....	.....	43	.....
.....	10 29 12	.....	10 29 12	.....	.....	.....	.....	1,281	.....
.....	6 30 12	.....	20 23 0	.....	.....	.....	.....	1,162	.....
.....	17 31 15	0 16 12	32 0 15	.....	.....	.....	.....	2,486	.....
.....	0 22 0	15 23 8	15 33 6	0 12 2	.....	.....	.....	711	.....
.....	.....	59 19 13	59 19 13	.....	.....	.....	.....	5,049	.....
.....	.....	88 9 14	88 9 14	.....	.....	.....	.....	7,658	.....
2 30 0	.....	20 0 12	22 39 12	.....	.....	.....	.....	2,408	.....
.....	.....	78 36 0	78 36 0	.....	.....	.....	.....	8,070	.....
.....	.....	71 14 13	71 14 13	.....	.....	.....	.....	6,270	.....
3 39 0	0 22 0	333 24 12	336 33 10	0 12 2	.....	.....	.....	80,045	.....
.....	.....	66 24 12	63 13 0	3 11 12	.....	.....	.....	4,890	.....
0 27 4	.....	20 0 4	26 39 8	0 28 0	.....	.....	.....	2,672	.....
.....	.....	2 29 0	2 27 11	0 1 5	.....	.....	.....	617	.....
.....	.....	49 25 12	42 30 13	6 34 15	.....	.....	.....	2,779	.....
0 15 1	.....	250 28 15	247 31 0	3 13 0	.....	.....	.....	20,236	.....
0 24 8	.....	53 2 1	53 26 6	.....	.....	.....	.....	4,543	.....
1 26 10	.....	448 30 13	436 8 6	10 8 0	4 1 0	.....	.....	85,563	.....
2 6 8	50 23 4	51 0 13	53 28 12	.....	.....	.....	.....	7,432	.....
.....	11 39 11	17 18 4	31 0 13	0 1 0	.....	.....	.....	2,813	.....
.....	39 28 0	.....	29 7 15	.....	.....	.....	.....	3,179	.....
.....	.....	.....	38 28 0	.....	.....	.....	.....	5,360	.....
2 6 8	101 0 15	48 19 1	151 28 8	0 1 0	.....	.....	.....	18,780	.....
.....	.....	4 21 4	4 18 4	.....	0 4 0	.....	.....	1,096	.....
.....	.....	3 0 15	3 0 15	.....	.....	.....	.....	685	.....
.....	.....	23 15 2	23 27 10	.....	0 27 8	.....	.....	2,391	.....
2 15 12	4 5 0	50 13 10	58 34 6	.....	.....	.....	.....	5,130	.....
.....	.....	24 28 4	24 28 4	.....	.....	.....	.....	2,457	.....
0 0 12	0 34 8	15 0 4	15 35 8	.....	.....	.....	.....	1,599	.....
.....	.....	68 14 13	68 14 13	.....	.....	.....	.....	7,367	.....
2 16 8	4 39 8	189 18 3	195 27 11	.....	0 31 8	.....	.....	20,685	.....
9 24 11	249 14 16	1,495 2 6	1,742 36 15	15 12 4	6 8 0	8 22 7	5 0 6	1,63,604	774
.....	143 5 13	808 23 5	1,065 10 13	9 28 0	.....	.....	.....	89,162	.....

Table XVI.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LOCOMOTIVES IN FORCE IN THE YEAR.			QUARTERLY REVENUE.			Annual Average of 1862-67.
		Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.	In 1866-67.	In 1867-68.	
1	2	3	4	5	6	7	8	9.
								Net.
					Mds. S. O.	Mds. S. O.	Mds. S. O.	Rupees.
ARUN.	Durrung ...	359	668	595	247 7 0	208 39 0	238 20 0	53,662
	Kamroop ...	843	953	909	303 36 3	321 29 0	319 3 0	1,61,900
	Lukhimpore ...	131	740	210	387 9 0	370 18 0	379 23 0	1,04,289
	Nowgong ...	637	705	759	312 10 3	262 36 0	300 30 0	1,82,763
	Sibsangor ...	362	589	667	530 30 3	533 14 0	556 6 0	2,32,816
	Total ...	2,360	3,100	3,139	1,771 10 9	1,606 5 0	1,831 7 0	7,48,303
BRAHMAPUTRA.	Bhaugulpore ...	20	49	47	25 4 0	28 14 0	40 15 0	9,169
	Monghyr ...	1	2	4	3 11 1	3 10 14	4 39 12	1,147
	Furneah ...	101	190	130	43 25 12	38 29 0	39 31 0	15,167
	Total ...	131	240	181	71 0 13	68 13 14	85 6 12	25,502
BUREWANG.	Bansoorah ...	13	14	12	5 4 0	5 7 0	6 1 4	3,619
	Bearbhoom ...	15	23	23	8 1 6	7 24 0	10 9 0	4,831
	Burdwan ...	88	102	100	24 10 15	28 11 0	35 19 4	17,046
	Hooghly ...	127	122	123	104 35 0	94 14 0	116 2 0	69,672
	Midnapore ...	467	463	413	79 37 0	66 10 4	77 10 8	46,342
	Total ...	736	723	712	228 8 5	201 26 4	245 2 0	1,36,740
CHITTA-GONG.	Buldoah ...	32	41	22	1 33 0	1 38 13	1 34 10	1,118
	Chittagong ...	340	346	345	73 5 5	123 6 12	164 12 8	43,950
	Tipperah ...	30	32	20	4 28 3	4 29 4	5 10 8	2,780
	Total ...	402	419	390	81 27 1	128 34 13	171 17 10	47,276
CHOTA-NAGPUR.	Hazardebaugh ...	5	4	3	1 14 0	0 34 0	1 2 0	723
	Lohardugga ...	8	9	15	3 11 6	2 23 0	4 28 0	1,759
	Maunbhoom ...	22	10	19	7 31 3	4 14 0	6 39 0	4,066
	Singbhoom ...	2	2	2	3 5 6	2 10 0	2 39 0	1,685
	Total ...	37	31	39	15 21 15	10 10 0	14 28 0	8,213
COOCH-BEHAR.	Darjeeling ...	3	4	5	1 9 12	1 30 0	1 31 0	737
	Goalpara and Eastern Doars ...	267	253	264	119 17 6	87 12 0	99 30 0	54,375
	Western Doars ...	.....	6	6	0 0 0	0 33 0	1 13 0	.....
	Total ...	270	263	275	119 27 2	89 35 0	102 39 0	55,112
CUTTACK.	Balasore ...	539	733	462	84 2 0	74 18 0	80 3 0	50,849
	Cuttack ...	204	230	213	54 10 0	56 3 0	63 23	32,148
	Pooroo ...	41	32	32	14 31 13	13 3 2	16 6 0	9,383
	Total ...	837	1,015	712	163 3 13	143 24 2	174 34 0	92,735
DACCA.	Backergunge ...	108	203	182	36 2 0	40 23 0	39 10 0	20,552
	Cachar ...	67	106	90	33 15 13	52 19 0	53 4 0	22,411
	Dacca ...	82	73	66	32 9 9	29 25 11	47 21	19,026
	Furzedpore ...	43	36	47	4 31 14	4 1 9	5 9 18	2,813
	Mymensing ...	161	320	218	39 38 9	49 5 0	58 7 0	31,626
	Sylhet ...	149	201	190	37 27 0	35 6 0	37 39 0	22,239
	Total ...	693	941	800	189 4 13	210 39 4	241 9 15	1,10,067
PATNA.	Chumpanun ...	1	.....	.....	6 0 2	.....	.....	2
	Gya ...	2	.....	2	0 8 15	0 16 1	0 13 0	143
	Patna ...	33	41	40	2 30 0	2 6 0	2 37 0	810
	Sarun ...	1	.....	.....	0 5 8	0 0 0	0 1 0	31
	Shehabad ...	1	.....	1	0 2 15	0 0 0	0 1 4	31
	Tirhoot ...	2	4	3	0 16 13	0 17 0	0 25 0	154
	Total ...	40	47	40	3 22 5	2 39 1	3 37 4	1,175
PRESIDENCY.	Calcutta and Suburbs ...	187	84	96	255 27 0	214 39 0	268 15 0	1,52,327
	Jessore ...	116	139	87	22 3 0	20 24 0	25 27 0	13,137
	Nuddia ...	65	79	60	31 15 9	23 37 0	31 26 6	19,132
	24-Pergunnahs ...	124	140	166	10 16 0	50 0 0	70 10 0	27,077
	Total ...	462	443	429	319 41 9	300 12 0	395 38 6	2,11,673
RAJSHAHY.	Bograh ...	181	205	180	38 27 8	40 30 0	43 30 0	22,344
	Dinapore ...	168	186	210	30 2 10	34 11 0	38 6 8	16,636
	Maldah ...	110	126	111	27 22 9	25 38 0	30 2 0	15,695
	Mooreabadabad ...	63	136	123	61 31 12	61 32 8	62 28 0	30,755
	Pahna ...	44	47	44	9 28 0	6 18 4	10 29 0	5,723
	Rajshahye ...	43	63	70	19 21 4	23 27 5	28 38 3	17,164
	Rungpore ...	887	1,265	1,376	130 13 0	135 13 0	161 15 0	72,875
	Total ...	1,466	2,054	2,141	307 29 11	323 31 1	378 14 11	1,81,212
	Grand Total ...	7,419	8,384	8,850	3,258 15 9	3,184 30 2	3,629 37 10	16,16,617
	12 months in each year ...	.....	10,126	8,850	.....	3,474 11 4	3,629 37 10	.....

REVENUE.						1847-48, COMPARED WITH 1846-47.			
In 1846-47.			In 1847-48.			Consumption.		Net Revenue.	
						Increase.	Decrease.	Increase.	Decrease.
10	11	12	13	14	15	16	17	18	19
Fixed price per Beer.	Gross.	Net.	Fixed price per Beer.	Gross.	Net.	Mds. Sr. Ch.	Mds. Sr. Ch.	Rupees.	Rupees.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.				
22	1,83,698	1,23,265	22	2,08,120	1,39,535	27 21 0	.....	16,340	.....
22	2,82,102	1,88,866	22	3,07,186	2,06,064	27 15 0	.....	17,055	.....
22	3,25,990	2,18,566	22	3,39,258	2,23,433	8 10 0	.....	4,367	.....
22	2,31,182	1,54,083	22	2,44,060	1,77,444	38 4 0	.....	22,479	.....
22	4,68,468	3,14,087	22	4,80,412	3,23,128	28 32 0	.....	15,041	.....
22	14,01,884	9,69,910	22	16,02,634	10,74,492	125 2 0	.....	74,682	.....
16	16,864	9,223	16	25,840	14,131	14 1 0	.....	4,804	.....
16	2,694	1,145	16	3,198	1,748	1 28 14	.....	603	.....
16 & 20	26,092	14,863	20	31,830	20,285	1 2 0	.....	5,423	.....
16 & 20	45,050	25,230	16 & 20	60,866	36,164	10 31 14	.....	10,934	.....
22	4,554	3,053	22	5,307	3,556	0 31 4	.....	505	.....
22	6,688	4,434	22	9,998	6,033	2 25 0	.....	1,540	.....
22	24,832	16,682	22	31,223	20,933	7 8 4	.....	4,251	.....
22	63,028	55,697	22	1,02,124	68,470	21 28 0	.....	12,403	.....
22	68,306	39,081	22	67,991	45,586	11 0 4	.....	6,404	.....
22	1,77,467	1,18,977	22	2,15,843	1,44,579	43 15 12	.....	25,602	.....
22	1,734	1,163	22	1,641	1,100	.....	0 4 3	.....	63
22	1,07,508	73,079	22	1,44,585	98,944	42 5 12	.....	24,865	.....
22	4,162	2,791	22	4,632	3,105	0 21 4	.....	314	.....
22	1,13,404	76,033	22	1,60,868	1,01,149	42 27 0	0 4 3	25,179	63
22	749	502	22	921	620	0 8 0	.....	118	.....
22	2,266	1,519	22	4,136	2,773	2 5 0	.....	1,254	.....
22	3,828	2,507	22	5,258	3,526	1 25 0	.....	959	.....
22	2,178	1,400	22	2,618	1,755	0 20 0	.....	295	.....
22	9,220	6,048	22	12,936	8,678	4 18 0	.....	2,625	.....
22	1,540	1,032	22	1,602	1,047	0 1 0	.....	16	.....
22	70,821	51,607	22	87,790	58,953	12 18 0	.....	7,446	.....
23 & 22	757	518	22	1,276	855	0 25 0	.....	337	.....
23 & 22	79,121	53,057	22	90,618	60,735	13 4 0	.....	7,698	.....
22	66,518	43,825	22	79,268	53,144	15 25 0	.....	8,218	.....
22	49,348	33,081	22	60,348	40,468	12 20 0	.....	7,375	.....
22	11,506	7,719	22	14,266	9,559	3 4 14	.....	1,944	.....
22	1,20,368	84,723	22	1,63,668	1,03,161	31 9 14	.....	18,438	.....
22	35,708	23,930	22	34,540	23,167	.....	1 13 0	.....	784
22	46,159	30,946	22	46,728	31,329	0 26 0	.....	383	.....
22	20,085	17,489	22	41,825	28,022	17 35 7	.....	10,863	.....
22	3,455	2,383	22	4,610	3,095	1 8 4	.....	712	.....
22	43,230	28,994	22	51,104	34,333	9 2 0	.....	5,330	.....
22	30,933	20,739	22	33,398	22,391	2 32 0	.....	1,022	.....
22	1,65,064	1,24,480	22	3,12,269	1,42,337	31 28 11	1 13 0	18,639	784
16	.....	.....	10	.....	.....	.....	.....	.....	.....
16	250	141	16	208	114	.....	0 3 1	.....	27
16	1,376	753	16	1,872	1,024	0 31 0	.....	271	.....
16	.....	.....	16	16	9	0 1 0	.....	9	.....
16	.....	.....	16	20	11	0 1 4	.....	11	.....
16	272	149	16	400	219	0 8 0	.....	70	.....
16	1,904	1,043	16	2,516	1,377	1 1 4	0 3 1	881	27
22	1,69,046	1,26,747	22	2,36,170	1,68,341	63 22 0	.....	31,594	.....
22	18,094	12,135	22	22,594	15,149	6 5 0	.....	3,023	.....
22	21,054	14,116	22	27,980	19,679	7 29 6	.....	4,563	.....
22	44,000	29,500	22	61,820	41,447	20 10 0	.....	11,947	.....
22	2,72,184	1,82,488	22	3,48,444	2,38,615	66 26 6	.....	51,127	.....
22	35,640	23,665	22	38,500	25,612	3 10 0	.....	1,917	.....
22	80,182	50,422	22	91,823	61,336	1 35 8	.....	1,114	.....
22	22,616	15,188	22	26,444	18,020	4 14 0	.....	2,867	.....
22	45,617	30,564	22	55,176	36,993	10 34 8	.....	6,409	.....
22	7,441	4,899	22	9,439	6,327	2 10 12	.....	1,339	.....
22	20,841	13,073	22	25,291	16,937	5 0 14	.....	2,964	.....
22	1,21,728	81,612	22	1,42,010	96,211	23 2 0	.....	13,599	.....
22	2,54,043	1,80,436	22	3,28,632	2,20,636	50 27 10	.....	50,196	.....
16, 20, 22 & 23	27,86,101	18,62,327	16, 20 & 22	31,79,884	21,26,938	446 27 7	1 20 4	2,65,483	872
.....	30,39,383	20,31,629	.....	31,79,394	21,26,938	155 28 4	.....	95,809	.....

Table XVII.—Arrests, Convictions, &c., under the Excise Laws.

DIVISION.	DISTRICTS.	NUMBER OF PERSONS			AMOUNT OF					
		Arrested.	Convicted.	Imprisoned.	Fines imposed.	Fines realized.	Fines, &c., distributed under Section 76, Act XXI of 1856.	Rewards disbursed under the Board's order.		
1	2	3	4	5	6	7	8	9		
		Rupees.							Rupees.	
		6	6	.....	27	27	134	.....	
		4	3	.....	105	105	27	.....	
		102	82	3	2,661	2,536	2,536	.....	
		35	35	.....	1,115	1,029	545	.....	
		147	126	3	3,908	3,697	3,121	.....	
		29	27	.....	340	330	229	80	
		21	16	10	670	145	120	.....	
		67	33	8	533	400	365	.....	
BRAHMAPUTRA	Southern Parganas.	21	17	4	512	358	145	.....	
		33	38	15	567	370	370	35		
		35	33	29	828	299	.....	30	
		27	20	9	110	95	95	.....	
		20	20	3	288	171	161	.....	
		253	204	73	3,898	2,168	1,425	95		
		6	5	3	330	97	69	.....	
		47	73	.....	297	292	75	.....	
		27	44	6	1,362	673	230	15		
		43	26	12	736	467	245	.....	
BUDHWAR	Midnapore	43	43	.....	874	683	383	.....	
		209	191	21	3,599	2,062	1,061	15		
		5	4	4	135	50	.....	15	
		64	60	9	1,121	959	506	.....	
		8	7	.....	.....	.....	.....	.....
		77	71	13	1,256	1,009	508	15		
		CHITTAGONG	Bulloah	5	4	4	135	50	15
				64	60	9	1,121	959	506
				8	7
				77	71	13	1,256	1,009	508	15
CHITTAGONG	Tippurah			5	4	4	135	50	15
				64	60	9	1,121	959	506
				8	7
				77	71	13	1,256	1,009	508	15

[illegible]

Table XVIII.—*Opium.*

DIVISIONS.	DISTRICTS.	Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Remains balance.
1	2	3	4	5	6	7
		Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
ASSAM.	Durrung ...	274 14 0	150 0 0	424 14 0	236 20 0	187 34 0
	Kamroop ...	151 35 0	450 0 0	601 35 0	349 3 0	252 32 0
	Lukhimpore ...	225 17 0	300 0 0	525 17 0	378 28 0	146 29 0
	Nowgong ...	150 16 0	450 0 0	600 16 0	300 32 0	299 24 0
	Soebssaigor ...	289 3 0	600 0 0	889 3 0	556 6 0	332 37 0
	Total ...	1,091 5 0	1,950 0 0	3,041 5 0	1,821 9 0	1,219 36 0
BHAGULPORE.	Bhangulpore ...	12 17 0	60 0 0	72 17 0	40 15 0	32 2 0
	Monghyr ...	1 10 12	7 20 0	8 30 12	4 39 12	3 31 0
	Purneah ...	10 33 0	48 0 0	58 33 0	41 11 0	17 22 0
	Total ...	24 20 12	115 20 0	140 0 12	86 25 12	53 15 0
BURDWAN.	Bancooran ...	6 2 4	6 0 0	12 2 4	6 1 4	6 1 0
	Beerbhoom ...	9 4 0	9 0 0	18 4 0	10 9 0	7 35 0
	Burdwan ...	8 16 4	45 0 0	53 16 4	35 19 4	17 37 0
	Hooghly ...	8 30 0	132 0 0	140 30 0	116 2 0	24 28 0
	Midnapore ...	24 20 8	75 0 0	99 20 8	77 10 8	22 10 0
	Total ...	56 33 0	267 0 0	323 33 0	245 2 0	78 31 0
CHITTA-GONG.	Bullooah ...	2 39 0	0 0 0	2 39 0	1 34 10	1 4 6
	Chittagong ...	161 17 8	300 0 0	461 17 8	164 12 8	297 5 0
	Tipperah ...	6 28 12	0 0 0	6 28 12	5 10 8	1 18 4
	Total ...	171 5 4	300 0 0	471 5 4	171 17 10	299 27 10
CHOTA-NAGPORE.	Hazareebaugh ...	1 36 0	0 0 0	1 36 0	1 2 0	0 34 0
	Loharduggah ...	1 2 0	9 0 0	10 2 0	4 28 0	5 14 0
	Maunbhoom ...	4 10 0	9 0 0	13 10 0	5 39 0	7 11 0
	Singhbhoom ...	2 10 0	8 0 0	5 10 0	2 39 0	2 11 0
	Total ...	9 18 0	21 0 0	30 18 0	14 28 0	15 30 0
COCH-BIHAR.	Darjeeling ...	0 21 0	1 20 0	2 1 0	1 31 0	0 10 0
	Goalparah & B. Docars ...	58 39 0	112 20 0	171 19 0	99 30 0	71 29 0
	Western Docars ...	1 7 0	1 20 0	2 27 0	1 18 0	1 9 0
	Total ...	60 27 0	115 20 0	176 7 0	102 39 0	73 8 0

Table XVII.—Opium—(Continued.)

DIVISIONS.	DISTRICTS.	Balance in store at close of last year.	Total to be accounted for.	Received this year.	Issued this year.	Remains balance.
1	2	3	4	5	6	7
CUTTACK.		Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
	Balasore ...	104 12 0	75 0 0	179 12 0	90 2 0	89 9 0
	Cuttack ...	63 35 0	75 0 0	188 35 0	68 23 0	70 12 0
	Pooree ...	6 12 0	24 0 0	30 12 0	16 8 0	14 4 0
	Total ...	174 19 0	174 0 0	348 19 0	174 34 0	173 25 0
DACCA.						
	Backergunge ...	30 28 0	39 0 0	69 28 0	39 10 0	30 18 0
	Cachar ...	27 22 0	60 0 0	87 22 0	53 4 0	34 18 0
	Dacca ...	31 29 2	45 0 0	76 29 2	47 21 2	29 8 0
	Furzedpore ...	5 29 11	6 0 0	11 29 11	5 9 13	6 19 14
PATNA.	Mymensing ...	49 7 0	57 0 0	106 7 0	58 7 0	48 0 0
	Sylhet ...	43 20 0	42 0 0	85 20 0	37 38 0	47 22 0
	Total ...	188 15 13	249 0 0	437 15 13	241 9 15	196 5 14
	Chumparam ...	0 4 0	0 0 0	0 4 0	0 0 0	0 4 0
PREM-DEWY.	Gya ...	1 0 0	0 0 0	1 0 0	0 13 0	0 27 0
	Patna ...	0 21 0	3 0 0	3 21 0	2 37 0	0 24 0
	Sarun ...	0 2 0	0 0 0	0 2 0	0 1 0	0 1 0
	Shahabad ...	0 5 10	0 0 0	0 5 10	0 1 4	0 4 6
	Tirhoot ...	0 34 0	0 0 0	0 34 0	0 25 0	0 9 0
RAJSHAHYE.	Total ...	2 26 10	3 0 0	5 26 10	3 37 4	1 29 6
	Calcutta & Suburbs ...	9 11 0	276 0 0	285 11 0	268 15 0	16 36 0
	Jessore ...	22 31 0	25 20 0	48 11 0	25 27 0	22 24 0
	Nudda ...	15 36 13	24 0 0	39 36 13	31 26 6	8 10 7
RAJSHAHYE.	24-Pergunnahs ...	27 12 0	90 0 0	117 12 0	70 10 0	47 2 0
	Total ...	75 10 13	415 20 0	490 30 13	395 38 6	94 32 7
	Bograh ...	13 0 0	45 0 0	58 0 0	43 30 0	14 10 0
	Dinapore ...	31 18 12	39 0 0	70 18 12	36 6 8	34 12 4
RAJSHAHYE.	Maldah ...	27 35 0	36 0 0	63 35 0	30 2 0	33 33 0
	Moorsheadabad ...	59 35 0	63 0 0	122 35 0	62 28 0	60 7 0
	Pubna ...	6 9 0	10 20 0	16 29 0	10 29 0	6 0 0
	Rajshahye ...	16 8 14	30 0 0	46 8 14	28 23 8	17 20 11
	Rungpore ...	129 35 0	165 0 0	294 35 0	162 35 0	132 0 0
RAJSHAHYE.	Total ...	284 21 10	388 20 0	673 1 10	374 38 11	299 2 15
	Grand Total ...	2,139 2 14	3,999 0 0	6,138 2 14	3,632 39 10	2,505 3 4

(RESOLUTION.)

ARKAREH.

Fort William, the 20th February 1869.

READ a letter from the Officiating Secretary to the Board of Revenue, No. 6356B., dated the 25th November last, and the report on the administration of the Excise Department for 1867-68 submitted therewith.

2. The larger consumption of drugs and liquor during the year of report shown in the preceding year, as far as it may be regarded as an indication of the returning prosperity of the masses, is satisfactory; but the Lieutenant-Governor observes that the revenue of the year shows a considerable increase, not only over that of the preceding year of scarcity, but over the average of five previous years. From Table I, it appears that the revenue of 1867-68 was Rupees 57,22,191 against Rupees 53,54,799, the average revenue of the preceding five years. No explanation of this is given. The Lieutenant-Governor hopes it is attributable to a stricter supervision.

Board's Report, paragraph 6 and Table I.

	1867-68.		Five years preceding.
(a) Rupees	12,73,383	...	Rupees 14,79,514
(b) "	5,85,290	"	" 0,07,853
(c) "	58,755	"	" 75,610
(d) "	88,213	"	" 80,528
(e) "	5,17,554	"	" 4,74,427
(f) "	9,73,178	"	" 9,15,137
(g) "	21,26,938	"	" 16,16,617

liquors (d), Tari (e), Ganjah (f), and a very large increase under Opium (g).

3. The reduction of the percentage of charges of collection is very remarkable in Deoghur, Doomka, Pakour,

Paragraph 7, and Table II.

Bancoorah, Hazarcebaugh, Maunbhoom, and

Chumparun, and it is very considerable in some other Districts, as for example, Nuddea. On the whole, the decrease is so striking that the Lieutenant-Governor will be glad to know whether it is real or only apparent, and due to some such cause as charging the salaries of establishments in different proportions to excise.

Paragraphs 8 and 9, and Table I (a).

4. The small amount of the general outstanding balance exhibited in Table I (a) is also satisfactory.

5. The causes to which the enhanced revenue from country spirits in Shahabad, Malda, and Cachar is ascribed, are

Paragraph 12 *et seq.* and Table III.

satisfactory. The Lieutenant-Governor desires to

know whether the illicit manufacture carried on among the hill tribes on the borders of the Mymensing District, as referred to in paragraph 16, has lately increased, and if so, whether any attempt has been made to check it. The explanation given in paragraph 18 of the cause of decrease of revenue in Beerbhoom is, the Lieutenant-Governor observes, satisfactory if real, as it implies a reduction of consumption.

6. The Lieutenant-Governor will expect a report on the cause of the decline in the revenue from Rum and Imported

Paragraph 23 and Tables VI. and VII.

Liquors in Mymensing, when the Collector shall have completed his enquiries.

7. The reasons assigned by the Board for the increased consumption of Tari are probably correct. The general increase

Paragraph 33, Tables VIII. and IX.

in the revenue from Pachwai, as shewn in Table IX., over 1866-67 may, it is presumed, be fairly ascribed to the

recovery of the country from the depressing effects of the previous calamitous season. It is to be observed that the revenue of the year under this head of report, Rupees 1,08,843, is still below the average of the preceding five years, Rupees 1,10,971.

Paragraph 44.

8. The Lieutenant-Governor approves of the measures reported with regard to the taxing of Handia in the Colehan.

Paragraph 45.

9. The Board observe that the decrease of Revenue in Bograh under "Muddat" is ascribed to the fact that many consumers manufacture the confection themselves, and add, "The Commissioner of the Rajshahye Division observes that the "opium revenue has not however improved in the District." It does not appear how this remark of the Commissioner is apposite. The fact of the consumers of Muddat taking to the practice of manufacturing the confection at home from duty-paid opium, instead of buying it ready manufactured, would of course diminish the sales of Muddat and so the fees for licenses to sell the confection; but there was no reason to expect an increase to the opium Revenue in consequence. No more duty-paid opium would be used in the home manufacture of Muddat by the consumers than would have been consumed if the same quantity of Muddat had been manufactured by dealers, and then sold to the consumers.

Paragraph 49 and Table XV.

10. The Lieutenant-Governor desires to be informed how much Ganja was exported to the North-Western Provinces during the year of report, and what duty was realised on it; also what quantity was exported in the same direction in the year preceding, in order that he may be able to judge of the increase, in the consumption of Ganja as compared with the preceding year, and with the average of five years. The Lieutenant-Governor is not entirely satisfied that the returning prosperity of the country accounts altogether for the increase, as the consumption during the year of report exceeds that of the average of five years. The Board is requested to take measures to ascertain whether the increase has continued during the current year 1868-69, and if so, to consider and report whether the time has not come for a further increase of duty.

Paragraph 52.

11. The Lieutenant-Governor requests that particular enquiry and full report may be made as to the correctness of the statement made in paragraph 52, that the high price of country spirit has led to the increased consumption of Ganja in the District of Hazareebaugh. If the effect of the high duty on spirits in this district is as stated, it is a matter for consideration whether the duty should not be reduced.

12. With reference to paragraph 55, if it be true that large quantities of Ganja are smuggled into Purneah from Rajshahye, the Lieutenant-Governor hopes that the Board will take the necessary measures for checking it.

Paragraph 56.

13. Continued vigilance is necessary to check the consumption of contraband Ganja in the producing districts.

14. The point noticed in paragraph 59, as to the absence of any penalty for neglect on the part of a licensed cultivator to take out a license for retaining possession of Ganja, seems to require early attention. The Lieutenant-Governor awaits a report upon the subject.

Paragraph 66 and Table XVI.

15. The returning prosperity of the people after the scarcity, does not account for the increase of the consumption of Opium over the average of five years. The result of the measures for the suppression of illicit traffic in Opium in the Hooghly District is satisfactory. The practice of paying laborers in Seehsagar by Opium cannot, as the Board remark, be interfered with. The Lieutenant-Governor, however, sincerely hopes that the practice of Opium-eating is decreasing in the District of Luckimpore, as stated in paragraph 73. His

Honor agrees with the Board, (paragraph 75) that it will probably be inexpedient to raise the price of Opium in Assam during the first few years after the enhancement of the assessment on land. The price is already very high.

16. The remarks of the Commissioner of Chittagong quoted in paragraph 79, regarding the exceptional measures taken in British Burmah in respect to the quantity of Opium offered for sale in that Province, have been submitted to the Government of India.

17. From the statement given in the margin of paragraph 82, it is clear that the local consumption in the Districts of Patna and Shahabad is of illicit Opium. From a correspondence lately submitted by the Board, it has appeared more than probable that even of the quantity which is shown as consumed in Patna, much is exported illicitly and sold contraband in Districts in which the selling price of the drug is fixed high.

18. The Lieutenant-Governor notices with satisfaction that offences against the Excise Law have been prosecuted with greater activity in Nuddea and Jessore, and that the Police in Shahabad co-operated so well with the Excise Department in suppressing the illicit manufacture of country spirits. These remarks will be communicated to the Inspector-General of Police.

19. The remarks in these paragraphs regarding the apathy shown by the Police in the Rajshahye and Dacca Divisions in checking illicit manufacture will also be communicated to the Inspector-General of Police, who will be requested to enjoin on the Police greater vigilance and energy in the discharge of this branch of their duty.

20. With reference to the Board's remarks regarding the large number of persons arrested for breach of the Excise Laws in the Lohardugga District, the Lieutenant-Governor observes that measures for the suppression of illicit stills should of course be as active as possible, so as to make the law generally known; but he hopes that the local Officers are alive to the propriety of dealing leniently with detected breaches of the law, for which, among such a people, there may be the excuse that the law is not generally known or enforced.

21. The operations of the Police in the detection of offences against the Excise Law in Purneah are unfavorable to the force of the district.

22. The Lieutenant-Governor has read with regret the remarks of the Officiating Commissioner of Dacca, contained in paragraph 104. His Honor is aware that the Board have for some years made every effort to oblige local District Officers to give more of their own attention to the working of the Excise Department than they had previously been in the habit of giving, and he hopes that the Board will continue their efforts in that direction.

23. The Lieutenant-Governor notices with satisfaction the favorable mention made by the Board of the undermentioned Officers.

Commissioners.

Mr. R. B. Chapman.
" W. LeF. Robinson.
Colonel E. T. Dalton.

Collectors.

Mr. H. Bell.
" J. Monro.

Assistant Collectors.

Mr. J. A. Hopkins.
" J. H. Newberry.
" W. M. Souttar.
" H. S. Beadon.

Uncovenanted Officers.

Mr. J. Mackenzie.
" M. Little.
" W. R. Pogson.
" W. Sarson.
Moulvie Syed Waris Ali Khan.
" Feda Ally.
Baboo Gunganund Mookerjee.
" Tarucknath Mullick.
" Kadernath Pundit.
" Jadunath Bose.
" Mothuranath Banerjee.
" Baran Chunder Neogee.

24. The Lieutenant-Governor also acknowledges the attention which Mr. A. Money has given to this Department in the Bhaugulpore Division.

By Order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal,

Revenue and General Departments:

No. 713.

COPY forwarded to the Board of Revenue for information and guidance, with reference to their Officiating Secretary's letter No. 6356B., dated the 25th November last.

No. 714.

COPY forwarded to the Inspector-General of Police. Special attention is requested to paragraphs 93 to 100 of the Board's Report, a copy of which accompanies.

FORT WILLIAM,

The 20th February 1869.

P. DICKENS,

Offg. Under-Secy. to the Govt. of Bengal.

REPORT

ON THE

FINANCIAL RESULTS

OF THE

EXCISE ADMINISTRATION

IN THE

LOWER PROVINCES,

For the year 1868-69.



Calcutta :

FRED. LEWIS, CALCUTTA CENTRAL PRESS COMPANY, LIMITED,

5, COLLEGE HOUSE SQUARE,

1870.

CALCUTTA

FRED LEWIS, CALCUTTA CENTRAL PRESS COMPANY, LIMITED,
5, COUNCIL HOUSE STREET.

N. 6. 3

From

T. B. LANE Esq.

Off. Secretary to the Board of Revenue, L. P.

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL.
REVENUE DEPARTMENT.

Dated Fort William, the 7th January, 1870.

Sir,

I AM directed by the Board of Revenue to submit herewith their Report on the Administration of the Excise Department, in the Lower Provinces, during the year 1868-69.

Excise.
A. Mackay, C.A., Secy.

2. In explanation of the delay which has occurred in drawing up this Report, a memorandum is appended, showing the dates on which revised figures and explanations were received from certain districts.

I have the honor to be,

Sir,

Your most obedient servant,

T. B. LANE,

Off. Secretary.

MEMO.

Mymensingh
Dacca
24 Parganahs
Bhadrabad
Shariatpur
Chittagong

2nd October, 1869

4th

7th

16th

24th

1st December

EXCISE ADMINISTRATION REPORT

For 1868-69.

SECTION I.—PRELIMINARY.

The Annual Statistics of the Excise Department are exhibited in the undermentioned Tables:—

Table I.—Comparison of number of Licenses in force, consumption of Excisable articles, and revenue. Details are compared of the year immediately preceding, and of the quinquennial period anterior to the year of report.

Table Ia.—Demands, collections, remissions, and balances of 1868-69.

Table Ib.—Increases and decreases, in quantity and revenue, in 1867-68 and 1868-69.

Table Ic.—Actual consumption of Opium in 1868-69.

Table Id.—Operation of penal provisions of the Excise Law.

Table Ie.—Comparison of charges in 1867-68 and 1868-69.

Table II.—Comparison of the whole Excise Revenue in 1867-68 and 1868-69, by Districts.

Table III.—Demands, collections, remissions, and balances of 1868-69, in detail, by Districts.

Table IV.—Comparison of charges in 1867-68 and 1868-69, by Districts.

Tables V. to XVIII.—Comparison by Districts, in detail, of particulars given generally in Table I., and its subordinate Tables.

SECTION II.—GENERAL.

2. The aggregate Excise revenue and charges, respectively, are specified below:—

Period.	Gross revenue exclusive of cost of Opium.	General charges.	Net revenue.	Percentage of charges.
Average of 1862 to 1868	55,33,008	8,41,475	61,87,684	6.2
In 1867-68	57,21,582	9,32,627	63,29,905	6.8
In 1868-69	56,54,375	8,55,007	62,89,386	6.5
Difference of year 1868-69	-66,207	-77,620	-3,89,419	-5.9

3. As compared with the average of the preceding five years, the gross revenue of 1868-69 has increased by Rs. 5,55,364. The subjoined Statement shows that this favorable result has been attained by a considerable improvement under the heads of Country Spirits, Imported Wines, Tári, Páchwái, Gánjá, and Opium, against which must be set the decrease in revenue principally from Rum and Mádád. The fluctuations under Chárás, Síddhí, &c., Májún, Chándú, and Spirits used for Arts, are slight and require no comment.

	REVENUE.		Increase.	Decrease.
	Average of five years.	For 1868-69.		
I. Country Spirits ...	14,49,126	16,65,904	2,16,778	.....
II. Rum	6,03,597	5,41,306	.....	62,291
III. Imported Wines ...	53,561	61,685	8,124	.....
IV. Tári	4,76,062	5,37,257	61,195	.....
V. Páchwái	1,11,922	1,28,948	17,026	.....
VI. Chárás	5,350	4,470	.....	880
VII. Síddhí, Sábzí or Bhang ...	6,483	7,270	787	.....
VIII. Májún	2,565	2,247	.....	318
IX. Mádád	70,162	60,980	.....	9,182
X. Chándú	8,706	10,156	1,450	.....
XI. Spirits used for Arts, &c....	1,355	2,023	668	.....
XII. Gánjá	9,36,773	9,68,010	31,237	.....
XIII. Opium	18,03,347	20,94,117	2,90,770	.....
Total ...	55,29,009	60,84,373	6,28,035	72,671

4. The average of the five years 1863-68 includes the revenue for the period, when the distress caused by the scarcity, reduced the receipts in the Excise Department generally; and hence this average, compared with the revenue for 1868-69, shows generally an increase in the receipts of that year. The special reasons for the fluctuations under the several heads above noted, have been briefly explained in Appendix A.

5. The revenue of the past year also exceeds that of the year 1867-68, to the extent of Rs. 3,62,441. This is attributable mainly to the continued prosperity of the people.

6. The net differences between the figures of the past two years are as follows —

ARTICLES.	IN 1868-69.	
	INCREASE.	DECREASE.
I. Country Spirits	3,92,521	.....
II. Rum ... ..	.....	43,702
III. Imported Wines	3,442	.....
IV. Tári	19,703	.....
V. Páchwái	25,105	.....
VI. Chárás ... ..	.....	135
VII. Síddhí, &c.	462	.....
VIII. Májún	85	.....
IX. Mádad	2,225	.....
X. Chándú	447	.....
XI. Spirits used for Arts	298	.....
XII. Gánjá ... ..	.....	5,189
XIII. Opium ... ..	.....	32,821

7. Explanations of these differences are given in the appropriate sections of this Report.

8. The percentage of aggregate charges has decreased from 6·8 in 1867-68 to 6·5 in 1868-69.

9. The sum of Rs. 10,272 was remitted this year, chiefly on account of the monthly tax due under the head of "Tári" in the Patna Division.

10. The balance at close of the year amounted to Rs. 12,697, the bulk of which, viz., Rs. 10,538, was outstanding on account of Tári revenue in the Patna Division. The chief cause of the existence of this balance in the Patna Division, is the failure of the local officers to adhere strictly to the Board's rules forbidding accumulation of arrears on the part of monthly Licenseholders. The Board have called the Commissioner's careful attention to the matter.

SECTION III.—COUNTRY SPIRITS.

11. Under this head the increase of revenue occurs this year chiefly in Calcutta, and in the districts of the Burdwan, Bhaugulpore, Chota-Nagpore, Patna and Presidency Divisions.

12. The increase in Naddea, 24 Pergunnahs, Hooghly, Rajmehal, Doomka, Godda, Chittagong, Moorshedabad, Pooree, and Rajshahye, is attributed to the improved condition of the people and cheapness of provisions,—and in the following districts to the causes assigned against each.

Calcutta.—Comparatively high price at which Rum was selling during the year; Country Spirits consequently took the place of Rum, which is said to be very much less in favor with the masses than Doastah.

Midnapore.—Better working of the Distillery system since its introduction. Of the three new distilleries opened in this district in 1866-67, that of Gurbetta has proved decidedly successful.

Purneah, Lohardugga, and Maldah.—Strict supervision of the Excise Department.

Deoghur.—Large influx of laborers on the Chord Line of Railway.

Bhullooah.—Decrease in the sale of Rum and Imported Wines.

Tipperah.—Owing partly to the fact that the Chamars, the principal consumers, having made unusually large profits in trade last year, spent more on drink, and partly to the extensive use of the Spirit during the Cholera epidemic.

Cachar and Pubna.—Competition among the Distillers, and consequent reduction in the price of the Spirit.

Sylhet.—Partly from a falling off under the head Rum, but chiefly from decrease in the selling price caused by the distillation of spirits of lower strength.

Furreedpore.—Increase of duty from Rs. 2-8 to Rs. 3 per gallon.

Luckimpore.—Opening of a new private Distillery.

Seebaungor.—Issue of additional number of Licences, and increase in the rate of License fees.

Hazareebaugh.—Owing to a greater number of licenses having been taken out by the distillers, who had hitherto held back in expectation of the abolition of the Central Distillery system.

Maunbhoom.—Gradual development of the Central Distillery system.

Singhbhoom.—Removal of the restriction against the opening of out-stills in wilder parts of the district where Central Distilleries do not pay their expenses.

Rungpore.—Opening of new shops, and the sales effected at fairs.

Burdwan.—Cheapness of provisions, establishment of a Central Distillery at Mancoor in Bood-Bood, and enhancement of duty from Re. 1 to Re. 1-8 per gallon at Ranegunge.

Bhaugulpore and Monghyr.—Abundant rice crop in 1867-68, and cheapness of the Mowah flower, from which the liquor is distilled. The punishment of two Distillery Darogahs in the Monghyr District, and of their abettor, a distiller, for passing out liquor without payment of duty, had also a salutary and deterring effect on illicit dealings.

Balasore and Cuttack.—Successful working of the Central Distillery system, and recovery of the districts from the effects of the famine.

Chumparun, Gya, Patna, Sarun, Shahabad, and Tirhoot.—Cheapness of the Mowah flower, and prosperous condition of the people, during greater portion of the year.

13. The decrease under this head has occurred in the following districts for the reasons stated :—

Darjeeling.—Owing to a change in the system of farming out shops for the sale of Country Spirits. Formerly the privilege of selling this article was farmed out to a single individual at 50 shops in the district, but this being opposed to the Rules, a change has been introduced, by which each individual shop is put up to auction. The number of shops has accordingly diminished.

Dinagapore.—Because the distillers have been distilling very weak Spirits during the year, and the License fees have declined in consequence of the refusal of some vendors to pay more than Rs. 2 a month, and of others being caught in illicit distillation. It has since been reported that several convictions have taken place for illicit distillation, and the revenue has increased.

Dacca.—Owing to License fees for the sale of Country Spirits and Rum, being exhibited this year against the latter head only, with reference to Rule 2, Section IX., page 64, B. R., which allows of one license, at the higher rate of fee, being issued for both Country Spirits and Rum.

14. It is stated that in both Nuddea and 24-Pergunnahs, Country Spirit is coming more into use, and is gradually taking the place of Gánjá. The Board concur with the Commissioner in the opinion that the abandonment of a most pernicious drug, and the general adoption of an almost harmless stimulant, is a beneficial result.

15. In Jessore it is reported by the local officers that Gánjá is taking the place of Country Spirits at Nurrail and Magoorah, owing to the high price at which the latter sells under a high License fee and duty. The matter is now under the Board's special consideration.

16. In Bancoorah, 18,598 gross gallons were consumed, from which duty to the amount of Rs. 8,600 was levied; and in the previous year 11,528 gallons were consumed, from which the sum of Rs. 7,176 was obtained. This apparently contradictory result arose from an unauthorized system of taxing Country Spirits introduced by Mr. Wells, and continued by Mr. Grant, in order to compete with the neighbouring districts of Midnapore and Maunbhoom. The Board have put a stop to that system, and directed that the Spirit distilled at the Central Distilleries in Bancoorah should be invariably taxed in future according to Rules, the rate of duty in Bancoorah and Maunbhoom being at the same time equalized.

17. An Out-still has been opened in the Island of Sundeeep in Bhullooah, and the establishment of a Distillery at Cox's Bazar in Chittagong, has been sanctioned, in the hope that good Country Spirit will displace bad Páchwál in time, and diminish the illicit manufacture which it is apprehended goes on

there. A Central Distillery was opened at Julpigoree before the close of the year, its results will be apparent during the next year. In the Maunbhoom District the Umbica Nugger Distillery has been closed, as it was working at a loss; but the opening of six new Central Distilleries at other stations, where remunerative local consumption is expected, has been recommended by the local authorities, who have been called upon for further details.

SECTION IV.—RUM AND IMPORTED WINES.

18. The increase in the revenue from Spirits manufactured in the English method, or Rum, in the 24-Pergunnahs, is owing to the same reason as is ascribed for the improvement in that district, under the head Country Spirits; and in Dacca, to the introduction and sale of the article in the interior of the district, and to the additional entry of License fees, as explained in paragraph 13 above.

19. The high price of Rum has caused the decline in Calcutta and Kamroop. Of the falling off of Rs. 9,605 in Backergunge, Rs. 4,047 were paid by the vendors, as duty, at Calcutta, leaving an actual decrease of Rs. 5,558, which is reported to be owing to greater consumption of European Wines and Liquors. The Commissioner observes that importation of Rum and cheap European Liquors varies in the district considerably; when these are easily procurable, the manufacture of Country Spirits diminishes, and it rises when the Liquors in question are high in price and difficult to procure.

20. The increase in revenue from imported Wines is attributed, in Hooghly and Mymensing, to greater general demand for those Wines; while the decrease in Monghyr arises from a reduction made in the number of Licenses at Jamalpore, on the complaint of the Railway Officials.

21. The collections of Customs revenue from imported Wines during the past five years are specified below :—

			No. of Imperial Gallons.	Revenue.
			Rs.	Rs.
1864-65	...	...	2,18,337	2,18,313
1865-66	...	...	2,43,145	2,43,096
1866-67	...	...	2,11,952	2,13,397
1867-68	...	...	2,35,091	2,57,832
1868-69	...	...	3,19,714	3,21,973

SECTION V.—TA'RI' AND PA'CHWA'I'.

22. The increase under Tári is ascribed, in Maldah and Moorshedabad, to the higher rates at which the monthly Licenses were issued; in Patna, to the additional care bestowed in the realization of the revenue; and in Tirhoot, partly

to the year being comparatively better, and partly because the Tári shops in the Sub-Divisions of Hajepore, Sestamurhee, and Mozufferpore were let out under separate Licenses for each, at an increase over the last year's jumma, to three substantial men, instead of being settled with the poorer class of passees.

23. The falling off in the Tári revenue occurs in Calcutta from the closure of many shops and relinquishment of Licenses, in consequence of incessant rains, which injured the Tári mehal; and in Hazareebaugh, from the inability of the Abkars to pay the revenue.

24. The Commissioner of Patna has brought to notice that the prevailing system of granting Licenses for the sale of fermented Tári, and of levying tax thereon in the several districts of his division, is not uniform, and is opposed to the Rules in force. The Commissioner has been directed to conform to the Rules.

25. The Commissioner of Rajshahye has reported also diversities of practice on this point, which, where necessary, have been since duly corrected by him.

26. The increase under Páchwái has been obtained, chiefly in the Burdwan Division, from the settlement of shops at higher rates, and from the general cause mentioned in paragraph 12 above. The Commissioner anticipates a greater increase under this head in Beerbhoom, when the Sudder Distillery system is strictly enforced. The increase in Maunbhoom is owing to the opening of additional shops, in consequence of the rich harvest of the year; in Doomka and Moorshedabad, to the settlement of shops at higher rates; and Deoghur and Rajmehal, to an increased number of Licenses granted during the year.

27. A reduction in the rate of the monthly tax has caused the decrease in Sylhet, where a further decline is anticipated, in consequence of the abolition of the tax hitherto irregularly levied on Páchwái brewed for home-consumption by the Tipperahs. On the discovery of this irregular practice, the Board at once stopped it, and directed the Commissioner to inform the Tipperahs that in future, and so long as they brew Páchwái only for private use, and not for retail, and do not retain more than four seers of Páchwái at a time in their houses, no Government Officer is authorized to take anything from them in the shape of tax upon that article.

28. The Commissioner of Rajshahye states that in Dinagepore, Páchwái is not sold by any licensed vendor, but that consumers are allowed to manufacture it for themselves on payment of a fee of Re. 1-8. This practice is also irregular, and the Board have called for a special report.

SECTION VI.—CHA'RA'S, SI'DDHI', MA'JU'N, MA'DA'D, AND CHA'NDU'.

29. The revenue from these articles shews a net increase of Rs. 3,084, which occurs chiefly under Mádád in Midnapore, Purneah, Nuddea, and Raj-

shahye, owing to the general cause mentioned in paragraph 12 above ; and in Maldah and Moorsshedabad to the settlement of the retail shops at higher rates.

30. The holders of Opium Licenses in Pubna were made to take out Licenses for the sale of Mádád also, and the fees they paid for the latter were made up from the profits obtained from the sale of Opium. This irregular practice has been stopped, and hence the decrease in that district.

31. A similar practice also obtained in Bancoorah, where, it is stated, a practical monopoly used to be given before the time of Mr. Grant, to a single Opium vendor in the district, on the condition that he also undertook to take out a Mádád License for each Opium shop. This plan answered for a while, the monopolist recovering by the high price of his Opium the cost of his Mádád Licenses ; but in 1865 it received a check by the establishment of Opium shops in two villages within the Maunbhoom border, at a short distance from the town of Bancoorah. The monopolist in Bancoorah, in order to maintain his business, was consequently forced to bring down the price of his Opium to that of the Maunbhoom sellers, but this left him with a number of unprofitable Mádád Licenses on his hands, which he forthwith relinquished. Since that time still fewer Mádád Licenses have been taken out, until during the past year there were none. The Commissioner observes that the loss of revenue from Mádád is, however, counter-balanced by the increase under Opium, occasioned by throwing open, from the commencement of 1868-69, the Opium retail business to all applicants for Licenses ; and that the abolition of a forced system, under which the Mádád Licensees were not free agents, is not to be regretted.

SECTION VII.—METHYLATED SPIRITS.

32. On the application of the Curator of the Indian Museum, the Collector of Calcutta has been authorized to issue a License in his favor for the re-distillation, under proper precautions, of the Spirits which become discolored by the preservation of fresh animal tissues.

SECTION. VIII.—GA'NJA'

33. The consumption of this article during the year under report has been less to the extent of 75 maunds 6 seers and 8 chittacks ; and the revenue has fallen off by Rs. 5,189, notwithstanding the increase in the receipts from License fees, and the sale of the article in several districts.

34. The increase in Luckimpore is owing to the article having been taxed for the first time throughout the year ; in Pubna, to competition ; in Dacca, to the breaking up of monopolies in many places in the interior of the district ; in Purneah, to strict supervision of the Excise Department ; in Midnapore, to the prosperity of the consumers, and the large number of pilgrims passing through the district ; in Deoghur, to the influx of laborers on the Railway ; and in Julpigooree, to the transfer of the Titalya Sub-Division.

35. The improvement in Monghyr and some of the districts of the Patna Division is owing either to increased consumption, or to larger exportation of the drug to the North-Western Provinces. The sub-joined Table shows the quantities consumed in those districts, and the exports to the North-Western Provinces from Bengal, as also the amounts realized thereon :—

DISTRICT.	Consumed in the district.			Exported to N. W Provinces.			Duty on account of Gánjá consumed in the district.	Duty on account of export of Gánjá to N. W. Provinces.
	M	S	O	M	S	O	Rs.	Rs.
Monghyr ...	7-8 362	24	12	86	5		29,010	6,990
	8-9 361	29	12	96	22	12	26,940	7,726
Patna ...	7-8 275	38	2	160	..	..	22,067	13,280
	8-9 297	31	1	105	..	..	23,031	13,200
Sarun ...	7-8 195	14	7	131	26	..	16,096	10,532
	8-9 198	10	7	100	27	..	16,056	8,054
Shahabad ...	7-8 202	22	2	411	11	..	16,840	32,962
	8-9 213	8	2	441	11	..	17,452	35,542
Tirhoot ...	7-8 159	18	10	..	..	..	12,885	..
	8-9 170	30	6	1	86	6	13,707	153
Rajshahye ...	7-8 120	14	4	38	88	12	9,664	3,118
	8-9 126	8	6	25	..	..	10,094	2,000
Total	7-8, 1,316	7	5	834	..	12	1,06,512	66,782
	8-9, 1,357	38	2	580	17	2	1,09,280	66,673

36 The decrease in the revenue from Gánjá is attributable generally to

YEAR.	Quantity of land estimated to have been cultivated with Gánjá	Number of ryots engaged in the cultivation	Quantity of Gánjá estimated to have been produced	Average production per bigha
1866-67	Bgs 1,459	1,504	Mds 11 115	Mds 8 81 31
1867-68	1 162	1 053	6 509	5 5 24
1868-69	2,087	2 098	13 753	6 6 22

the high selling price of the drug from scanty harvest in the producing tract. From the annexed statement, extracted from the report which has been received from Deputy Collector Baboo Mothoora Nath Bannerjea, on the cultivation of Gánjá in the Rajshahye District during 1868-69, it will be seen that the out-turn of 1867-68 was about half that of the preceding year. The short yield, he states, was owing mainly to bad season, and was the most unfavorable since the introduction of the present system of Gánjá management in 1854. This circumstance caused the price of the drug, in November and December 1868, to rise to Rs. 40 per maund, or about thrice the average price in the last four years; and would have most probably reduced several retail vendors to the necessity of closing their shops for want of supply, and thus largely affected the Government revenue, had not the crop of 1868-69, which is more than double that of 1867-68, been gathered earlier in the season than usual. The scarcity had, however, one advantage, as it afforded the dealers an opportunity for clearing their old stocks, which would otherwise have cost them much time and trouble.

37. Apart from the rise in the price of the drug which affected the sales in Kamroop, Bhulloah, Hooghly, Backergunge, Cachar, Mymensing, Calcutta,

and 24-Pergunnahs, special causes are assigned for the decrease in a few districts : viz., in Moorshedabad, it was caused by the increase under Páchwát and Tári ; in Sarun, by less exportation to the North-Western Provinces, and in Rungpore, by the transfer of 3 Thannahs to Julpigooree.

38. In Chittagong the wholesale vendors neglected to keep up a supply of good saleable Gánjá in store, and Deputy Collector Mr. Sarson last year attempted to remedy this evil by issuing an order that whenever any Golah had less than 5 maunds of good saleable Gánjá in store, the License should be cancelled. The Board were not satisfied as to the propriety or advantage of this order, and it has therefore been withdrawn under their instructions.

39. The Commissioner has been informed that good arrangement on the part of the Collector and Deputy Collector would soon induce the Gánjá dealers to keep up a proper supply. If the Collector were, as a rule, to cancel a License when he has proof that the License-holder has failed to supply persons demanding Gánjá, there should certainly be no difficulty in the matter. The Deputy Collector should try to induce two or three new respectable men to engage in the Gánjá trade. This will soon teach the old Abkars the necessary lesson. If the Gánjá trade at Chittagong is a monopoly (the wholesale-vendor and retail-vendor being the same person), the Collector should do his best to break it up, and encourage new men to come forward, by offering every facility for procuring Licenses and storing the drug.

40. The Commissioner has instructed the Collector and Deputy Collector to carry out the above suggestions, and will report the result.

41. It has been stated in paragraph 8 of Board's Letter No. 6559 B, dated 30th September last, that a full report has been received from the Commissioner of Chota Nagpore, on the question whether the high price of Country Spirits has led to an increased consumption of Gánjá ; and this will be disposed of in the Special Report on the Public Distillery system in Bengal to be hereafter submitted by the Board. It is noted, however, that the increase in the consumption of Country Spirits in 1868-69, as compared with 1867-68, is quite as noticeable as the increase in the consumption of Gánjá during the same period. It does not therefore appear to the Commissioner that there can be much foundation for the story of the alleged abandonment of one stimulant for the other.

42. In connection with paragraph 12 of Government Resolution on the Board's Excise Administration Report for 1867-68, cited in paragraph 9 of their letter No. 6559 B, dated 30th September last, the Commissioner of Bhaugulpore reports that on his visit to Purneah he made enquiries into the truth of the allegation that Gánjá is smuggled by laborers on their return from Rajshahye, to which they resort in numbers to obtain work after the Gánjá crop is out ; and he was satisfied that though such smuggling might exist, yet it was carried on only to a small extent, and was not of a nature seriously to affect the revenue. He has transferred the Sudder Excise Darogah to Kudwa, a sub-divisional

station in the south-eastern part of the district, to check such smuggling, but as yet the latter has not discovered anything.

43. The use of contraband Gánjá continues to affect the revenue of Bograh, and the Board are making further enquiries on the point.

44. As respects the general use of contraband Gánjá in the western and south-western portion of the district, the Collector states that he has frequently directed the attention of the Police to the necessity of more strict vigilance on their part, but there has been no increase of detection. He, however, absolves the Police from blame, as he believes that a general opinion prevails among the community, that breach of Excise Law is no offence at all, or at most a venial misdemeanor, and that in consequence more cases are not detected. He further remarks that the Police are helpless unless information is given to them, as they cannot be expected to go about searching houses merely on suspicion.

45. The Commissioner does not agree with Mr. Wavell in respect to the duty of the Police; and remarks that the "searching of houses of suspected persons is not the only means for detecting and checking the offence. If the Police know their duty, and endeavour to trace out the offenders in places where smuggling is extensively carried on, they are sure to find some clue which mere house-searching would not give them." The Board entirely agree with the Commissioner, and have requested him to see that proper steps are accordingly taken, in concert with the Police, to detect this class of offences.

46. The supervisor, Baboo Mothoora Nath Bannerjea, states that Gánjá is smuggled in several ways besides the one mentioned in paragraph 57 of the Board's Excise Administration Report for the last year. The entire quantity smuggled from the producing tract does not, however, exceed 15 maunds a year. Certain suggestions made by him for putting a more effectual check to smuggling, are now under the consideration of the Board.

47. As regards the special question raised in the concluding part of paragraph 10 of the Government Resolution quoted above—viz., whether the time has not come for further increase of duty on Gánjá, the Board observe that there was a falling off in the consumption of this article in 1868-69, and in the total quantity exported to the North-Western Provinces, as will be seen from paragraph 35 of this Report. They do not, therefore, consider this a fit opportunity for raising the duty.

48. On the representation of the Commissioner of the Presidency Division, that the duty of Rs. 4 a seer at present levied on Chur or Rora Gánjá is somewhat high, and is consequently prohibitive to the trade in the drug, the Board requested the Commissioners of the other divisions to state whether they considered it advisable to reduce the present rate of duty, and if so, what would be a fair duty to demand. Only two of the Commissioners suggested a reduction from Rs. 4 to Rs. 3 per seer as an experiment, but the Board do not at present see any necessity or advantage in any change, and accordingly the proposition has dropped.

SECTION IX.—OPIUM.

49. The consumption of this article fell off this year to the extent of 64 maunds 29 seers and 10 chittacks, involving a decrease of Rs. 51,304, in the gross revenue, in spite of the increase in several districts noted below.

50. Of the regulation districts in the Bhaugulpore Division, in two of which, *viz.*, Monghyr and Bhaugulpore, the price of Opium was raised, under Government No. 4233, dated 19th December, 1868, from Rs. 16 to Rs. 18 and 20, respectively, during the last quarter of 1868-69, Purneah alone shows an increase, which is attributed by the Collector to the improved condition of the people.

51. The same reason is assigned for the increase in Pooree, 24-Pergunnahs, Moorsheadabad, and Rajshahye; while the improvement in Singbhoom is due to the fact of the Opium-vendor of Keonjhur taking his supplies from that district, since the late disturbances, instead of bringing the drug from Cuttack; in Sylhet, to large purchases having been made towards the close of the year by License-holders for sale in the current year 1869-70; in Cuttack, to more shops having been opened in the Tributary Mehals, where there is a greater demand for the drug; in Calcutta, to suppression of smuggling; in Pubna, to competition; and in Lohardugga, to larger sales at Choolea Fair, which was better attended this year.

52. Every district in the Burdwan Division exhibits an increase of consumption and revenue, the largest being in Midnapore, next in Hooghly and Burdwan. The Collectors explain that the taste for Opium is gradually extending, and the improved circumstances of the people, since the famine of 1866, have allowed them to betake themselves to the use of the drug and other stimulants in preference to Gánjá, a result which, the Commissioner observes, if true, there is no great reason to regret. The Collector of Bancoorah attributes the increase in that district to the throwing open of the Opium shops, which were formerly restricted by the monopoly of one individual.

53. The Commissioner sees no reason to suppose that the increase of revenue from Opium is in any way due to the vigilance of the Police in suppressing smuggling, which is still, he believes, systematically carried on from the producing districts under the Behar Agency. He lately reported on a case in which $4\frac{1}{2}$ maunds of Opium were seized by the Police in the district of Hooghly, in transit from Patna to the French Settlement of Chandernagore. This Opium was brought down in two covered doolies, which were said to contain women, and the men who were arrested have been fined. It appeared from the report which the Board called for and received from the Opium Agent of Behar in connection with this case, that large quantities of the drug are illicitly sold in the city of Patna, and other quantities are brought down to Chandernagore on a regularly organized system. The Board have requested the Agent to issue strict orders to his subordinate officers, and to enjoin more careful watch over the Opium-cultivators. They have further directed that when a large

quantity of Opium is found to have been smuggled from any village, no Licenses to grow in that village should be given, the Khattadar should be dismissed, and the Gomashtha fined. When a village is notorious as a smuggling village, it should be treated as a marked village, and not allowed to grow Opium.

54. The Inspector-General of Police has also been requested to take steps to arrange for the adoption of a good detective watch near Chandernagore, to prevent the illicit traffic under notice with that place ; and the Excise Superintendent of Calcutta has been authorized to give special rewards to the informers and captors in Opium cases. The Board hope, with the Commissioner, that the disclosures made will, to some extent, put a stop to the trade in smuggled Opium.

55. The sale of Opium throughout the Patna Division was very small. The gross sale proceeds in the year under report amounted to only Rs. 2,750, or Rs. 234 in excess of those of the preceding year. No Opium whatever was sold this year in Chumpanun and Sarun,—a fact which, the Commissioner observes, conclusively shows that Opium smuggling exists to an enormous extent. The Board will not here dwell further on this subject, as they have treated at length the question of illicit sale of Opium in their report to Government, No. 2685 B, dated 28th April, 1869. They have also enjoined the adoption of stringent measures by the Opium Agent, as described in paragraph 53 above.

56. During the year under review an important seizure of contraband Opium was made in the Nuddea District. A parcel containing a quantity of smuggled Opium was discovered at Ranaghat Post Office by the Sudder Distillery Darogah of Nuddca and the Post Office Peon, and was traced to one Koilash Nath Chuckerbutty, Deputy Post Master of Daoodnuggur in Gya, as sender of the parcel, and to another individual. Both the defendants were convicted before the Deputy Magistrate of Ranaghat, and sentenced to pay a fine of Rs. 250 each, and in default of payment to suffer simple imprisonment in the Civil Jail for six months. Koilash was also forwarded to Gya, to stand on his trial for the illicit possession of a further quantity of Opium found with him when he was apprehended. The Post Office Peon who discovered the parcel has received a special reward of Rs. 50 in addition to the usual rewards given in such cases.

57. The Board have caused copies of a printed statement of this case to be distributed for general information at each Post Office in Lower Bengal, and have requested the Post-Master General to direct his subordinates to communicate with the Police whenever they have ground for suspicion that Opium is being illicitly despatched through the Post Office. Due intimation of the case has also been made to the Inspector-General of Police, and to the Opium Agent of Behar.

58. The bulk of the decrease under Opium occurs in Assam, where it is the chief source of Excise Revenue. The Commissioner has submitted the

following comparative Statement showing the quantity consumed, and the sale proceeds for the two years 1867-68 and 1868-69 :—

DISTRICT.	1867-68			1868-69			INCREASE			DECREASE		
	Quantity.		Proceeds	Quantity		Proceeds	Quantity		Proceeds	Quantity		Proceeds.
	Mds	S	Rs.	Mds	S	Rs.	Mds	S	Rs.	Mds	S.	Rs.
Kamroop ...	319	3	3,07,186	337	11	2,96,802	.			11	32	10,384
Durrung .	236	20	2,08,120	241	14	2,12,388	4	34	4,268			
Nowgong ..	800	30	2,61,660	299	38	2,63,956	...	...			32	704
Sebsaugor ...	556	6	4,89,412	508	6	4,47,171	...	...		48		42,241
Luckimpore	378	28	3,33,256	350	27	3,08,594	...			28	1	24,662
Total ...	1,821	7	16,02,634	1,737	16	15,28,911	4	34	4,268	88	25	77,991

59. It will be seen that with the single exception of Durrung, where there has been an increase of 4 maunds 34 seers in quantity, and of Rs. 4,268 in revenue, which is apparently due to the transfer to the district of the Chowdwar Mehal, there has been a decrease in every other district, the total decrease being 88 maunds 25 seers, and Rs 77,991. The decrease has been largest in Sebsaugor, and smallest in Nowgong.

60. The Deputy Commissioner of the former district attributes the falling off partly to the enhancement of the rates of land assessment, and partly to the strict enforcement of the Excise Law. It is not unlikely, the Commissioner observes, that these causes affected the consumption of the drug; but he is decidedly of opinion that sales had reached their utmost limit in 1865-66, and that there are many causes at work that will annually reduce sales now, as for instance, curtailment of expenses in tea gardens, enhancement of rates of land revenue, dying out of old inveterate Opium-eaters, and the use of other forms of stimulants.

61. The decrease in Nowgong is small, and the Commissioner concurs with the Deputy Commissioner in thinking that it is due to the usual fluctuations of sales.

62. The decrease in Kamroop is ascribed to the same cause as mentioned above for Sebsaugor.

63. The falling off in Luckimpore is attributed to the transfer during the year of report of the Chowdwar Mehal to Durrung, and to the circumstance that the people are acquiring a taste for Country Spirits and giving up the habit of eating Opium.

64. The decrease in Bhaugulpore is due to the suppression of illicit trade carried on by one Gobind Dey, who was apprehended and punished and his

Licences cancelled ; and in Monghyr, to traffic in illicit Opium, especially in the Tanjore Sub-Division, in which there is not a single Opium shop. The local Police, it is stated, have entirely failed in detecting this smuggling, but latterly the special Police have had some success.

65. The illicit traffic in Opium which has been going on for some years past between Arracan and Chittagong continues ; but the Akyab authorities are now guarding the Teknaff River very closely against smuggling, which, it is stated, has had the effect of diminishing the sales of Opium in the Chittagong District, and consequently reducing the revenue of that district.

66. The decrease in Gowalparah has arisen from partial failure of crops ; in Backergunge, it is attributed to a general fall in the price of paddy, and the consequent less prosperous condition of the peasantry, amongst whom a considerable quantity of the drug is consumed ; in Dacca, to a diminution in the number of Chinese coming to Naraingunge during the year, to whom a large quantity of Opium is annually sold ; and in Mymensing, to the less prosperous state of the Hill tribes on the north, who are the greatest consumers of the drug.

67. The decrease in Cachar is stated to be due partly to purchases made in the district of Sylhet by consumers living on the borders of the former district, and was at first suspected to be owing also partly to the smuggling of Munipore Opium into it. As regards the latter point, special inquiries were made by the Political Agent, and they show that Opium is cultivated only in a few villages to a small extent, and that the drug is not smuggled into Cachar.

68. The Board have ordered further special enquiries, as regards the falling off in Dinagepore, which is alleged to be due to the smuggling which prevails in Chintamun

SECTION X.—MISCELLANEOUS

69. The subjoined memo. shows the number of persons arrested, convicted and imprisoned during 1868-69 for breaches of the Excise Law, as well as the amount of fines imposed, realised, and distributed to informers and apprehenders, together with the sums disbursed as special rewards :—

With the assistance of	NUMBER OF PERSONS.			AMOUNT OF			Amount disbursed as rewards under Board's orders.
	Arrested.	Convicted.	Imprisoned	Fines imposed	Fines realized.	Fines &c., distributed under Section 76, Act XXI, of 1866	
Police Officers ...	1,122	894	198	24,098	11,972	8,818	870
Excise ditto .	481	363	64	13,542	8,408	7,554	140
Total ...	1,603	1,257	262	37,640	20,470	16,372	1,010

70. The arrests and convictions were largest in the Bhaugulpore, Presidency and Patna Divisions, and the major portion of the special rewards was paid in the Monghyr and Bhaugulpore Districts.

71. Referring to the number of cases and persons arrested and convicted during the year in the three Regulation Districts of the Bhaugulpore Division, the Commissioner observes that the result is an improvement on last year, but still leaves much to be desired. There were 7 cases of illicit distillation tried in Bhaugulpore. The Collector suspects that in the jurisdiction of the Soopole Distillery illicit Distillation is carried on ; and states that he will address the Police authorities, urging them to greater vigilance. The Assistant Commissioner of Godda reports that the number of cases of illicit manufacture was less than in the previous year, owing to the increase of supervision by the Detective Department. Detection of illicit Distillation was attended with some success in the Pakour Sub-Division. The Assistant Commissioner of Rajmehal states that in the Rajmehal portion much illicit Distillation does not appear to be resorted to. With regard to the Police as preventive officers, the Collector of Purneah states that "greater success in the detection of illicit Distillation was to be expected from the Special Police than has been evinced."

72. The Commissioner of Chota-Nagpore is of opinion that the action of the Police in the suppression of illicit Distillation within his jurisdiction has been satisfactory this year.

73. The Commissioner of Dacca observes that a larger number of persons was convicted during the year, owing to more energetic and vigilant action taken by the Police and the Excise officers. The result, however, has not been equal to that which ought to have been shown had the best Police, who perform really efficient preventive service, been suffered to remain in their own districts. The requirements of the Looshai expedition, and a call from the Deputy Commissioner of the Garrow Hills, took away a number of them from all districts except Backergunge. During all the cold season the senior and experienced officers of Cachar and Sylhet had their whole attention turned to matters connected with the hill tribes and their inroads. The efficiency of the Police was impaired generally by the disturbances on the North-East Frontier, and perhaps the want of effective supervision was felt more in the Excise Department than in any other ;—this was complained of especially in Dacca and Mymensing.

74. The following remarks have been made by the Commissioner of the Presidency Division, in connection with the Excise prosecutions in that Division :—

"In Calcutta, the firm of Angelo Brothers, being detected in the act of distilling Spirit from 'Mowah' flower without a License, were fined by the Deputy Magistrate of Sealdah in the sum of Rs. 1,000, the Still, &c., having been confiscated ; but on appeal, the Judge believed the statement that the Distillation was made in the way of experiment in connection with the defendants' Shell-lac manufactory, and reduced the fine to Rs. 50, setting aside, at the same time, the order of confiscation.

"Several seizures of illicit Opium were effected during the year by Mr. Mackenzie at the Howrah Railway Station with the help of the Railway people. None of the fines were realized in these cases, the accused having all been imprisoned in default of payment. The Opium confiscated was 3 maunds and 2 seers in the aggregate.

"The figures against Jessore would show either less activity on the part of the detective officers, or real decrease in the number of offences, the result of previous years' operations under this head. I am inclined to infer the latter on the assurance of the local authorities, that there are no grounds for suspecting the existing of illicit dealing in exciseable articles, though the enforcement of the most rigid vigilance on the part of both the Department and the Police should not on that account diminish in the slightest manner."

75. The instructions regarding the submission of weekly returns of the quantity and quality of Spirits manufactured, &c, by Excise Darogahs to the Police are fully acted upon in this division. The efficiency of the plan, as regards detection of illicit Stills, remains yet to be considered with reference to the actual result.

76. The Commissioner of Rajshahye remarks that the number of persons arrested in Moorshedabad seems fair; but in Bograh, Dinagepore and Maldah, where extensive smuggling is said to be carried on, there should have been more vigilance and energy on the part of the Police.

77. Smuggling, he adds, has not been discovered in the districts of Moorshedabad, Pubnah, Rajshahye and Rungpore; and probably it is not carried on to any great extent in those districts, though it is doubtful whether there is any district in which it does not exist to some extent. The duty of detecting this class of offence has devolved on the Police, but that body has not shown itself very vigilant in the matter. Almost the only cases which have been brought to light are those in which information has been given to the Police, in consequence of some spite against the offender on the part of the informant. These remarks have been communicated to the Inspector-General of Police. The Board are of opinion, that in most places where Sudder Distilleries exist, a great portion of the smuggling takes place from the Sudder Distillery itself. This form of smuggling, carried on with the connivance of the Distillery Mohurrir, the Police are almost powerless to prevent.

78. From the Bhaugulpore Commissioner's annual report it appeared that the Distilleries contiguous to the Sudder Station were often visited, but the out-lying Distilleries were for the most part neglected. The Board desired the Commissioner to issue strict orders that Excise Deputy Collectors should invariably fulfil this part of their duties, whatever else they may have to do. He has, therefore, instructed the Collector to submit a monthly report of Distilleries visited by the Excise Deputy Collectors, with explanation of the reasons for not visiting, when this may occur.

79. The Commissioner of the Presidency Division having suggested that the restriction contained in Cl. 1 Sec. 15, page 74 of the Board's Rules, with regard to the minimum tax of Rs. 4 a month for Mádad and Chándú Licenses, should be extended to all other articles regarding the sale of which no minimum tax has hitherto been fixed, the Board consulted the other Commissioners on the point ; but from the replies received, it appeared that they differed widely in opinion, and the proposed change has not been considered advisable.

80. During the year the Commissioner of Patna brought to notice a process of manufacturing Wine from the berry of the Jamun tree which, it is stated, is remarkable for its tonic properties. This process, which is confined to a fermentation of the liquid extracted from the Jamun fruit, with which sugar is mixed, did not appear to the Board to be of sufficient importance to call for Government interference.

SECTION XI.—MERITS OF OFFICERS.

81. The following officers are deserving of favorable notice for their efficient management of the Excise Department :—

Collectors :

Mr. J. Westland.	Mr. J. B. Worgan.
„ H J. Reynolds.	„ H. A. Cockerell.
„ C. T. Metcalfe.	„ C. B. Garrett

Assistant Collectors :

Mr. C. F. Magrath.	Mr. H. S. Cotton.
„ H. J. Newbery.	„ J. F. Stevens.

Uncovenanted Officers :

Mr. J. Mackenzie.	Baboo Taruck Nath Mullick.
„ W R Pogson	„ Doorga Dass Chowdry.
„ F. H. Elphinstone.	„ Kanti Chunder Chatterjee
„ R H. Renny.	„ Oma Churn Bannerjee.
„ M Little.	„ Hurro Chunder Ghose.
„ W. R. Davies.	„ Kedar Nath Pundit.
„ C. W Wilmot.	„ Poran Chunder Newgee.
„ W Sarson.	„ Gunga Nund Mookerjee.
	„ Rakhal Dass Halidar.
	„ Gopaul Chunder Mitter.

82. The Board have pleasure in recording their approbation of the zeal and efficiency with which the Commissioners, Messrs. Chapman, Buckland, Ravenshaw, and Colonel Dalton, have supervised the working of the Excise Department in their respective divisions during the year.

T. B. LANE,

Officiating Secretary.

APPENDIX A.

Abstract Statement of the reasons for increase or decrease in the Revenue in the Excise Department from the following Articles :—

DISTRICT.	INCREASE.	DECREASE.
	COUNTRY SPIRITS.	
Sylhet	...	Distillation of Spirits of lower strength.
Purneah	...	Improved condition of the people, and strict supervision over the working of the Department.
Deoghur	...	Opening of the Chord Line of Railway.
Lukhimporo	...	Opening of a Private Distillery in April 1868.
Bhaugulpore	...	Comparative cheapness of the principal articles of food during the year under report.
Furcediporo	...	Increase of duty from Rs. 2-8 to Rs. 3 per Gallon.
Rungpore	...	Increase from Re. 1-5-4 to Re. 1-8 per Gallon, and increased consumption.
Maldah	...	Suppression of illicit manufacture.
Burdwan	...	Less consumption of Rum, and establishment of three new Distilleries at Rancegunge, Domohanee, and Mancoor.
Cachar	...	Increase of population.
Bhulloah	...	Introduction of the fixed duty system in 1864-65 in the Chandeah Division.
Godda	...	Average of preceding five years is less, while several new shops have been opened in 1868-69.
Seobsaugor	...	Importation of laborers in Tea Gardens.
Calcutta	...	Because of the preference given to it over Rum, in consequence of the higher price of the latter.
Gya	...	Favourable season in 1868-69, cheapness of food, and numerous native weddings.
Jessore	...	Cheapness of provisions, greater circulation of money, consequent ability of the people to buy, and the gradual increase of the number of consumers.

DISTRICT.		INCREASE.	DECREASE.
COUNTRY SPIRITS.—(Continued)			
Shahabad	..	The year was a favourable one, and the Excise Officers did their best to check the sale of illicit spirits.	
Chittagong	...	Due to the increasing number of foreigners who frequent the port, and of natives taking to a sea-faring life and becoming consumers of spirits.	
Rajmehal	..	Better condition of the people, and influx of travellers.	
Pubna	...	Competition amongst the License-holders.	
Beerbhoom	..	.....	Introduction of the Sudder Distillery system.
Maunbhoom	...		
Hazareebaugh	..		
Sarun	...		
Backergunge	...	.....	Preference for European Liquors.
RUM.			
Cachar	...	Increase of population, and payment of duty in some cases in the district.	
Dacca	..	Increased demand, and from exhibition of License fees for the sale of Country Spirits and Rum under the latter head only.	
Kamroop	...	.....	Consumers do not prefer Mr. Becher's Rum, while Country Spirits are cheaper, and Imported Wines are purchased by the higher class of people.
Burdwan	...	.....	Greater demand for Country Spirits.
Backergunge	...	.....	Preference for European Liquors.
Calcutta	.	.....	High price of the article.
Nuddea	...	.....	Rum is less in favor with the people, and the duty is paid at Calcutta since the last three years.
Midnapore	...	.....	Reduction in the rate of License fee for small shops, and exhibition of the amounts realised on account of License fees under the separate heads of Country Spirits and Rum, instead of the latter head only.
Hooghly	...		
IMPORTED WINES.			
Hooghly	...	Growing tendency of certain classes of the people to indulge in these Wines.	

DISTRICT.	INCREASE	DECREASE.
	TÁRÍ	
Maldah	... Higher rates at which shops were settled.	
Sarun	.. The Tári Mehal has been farmed out at a higher jumma.	
Patna	... By the transfer of Behar Sub-Division from Gya	
Tirhoot	... Owing to special arrangements made for the realization of the Tári revenue in the Mozufferpore, Hajipore, and Setamurhee Sub-Divisions.	
Hazareebaugh	... ..	Because settlement of a great number of shops was made in 1868-69 in accordance with the scale of payments which was introduced as an experimental measure, but has since been discontinued
Calcutta	... ..	Closure of several Suburban shops caused by the minimum rate of Tári License fee being fixed at Rs 30 per month.
	PA'CHWA'I	
Beerbhoom	. Decrease in the consumption of Country Spirits	
Doomk	... Shops let out at higher rates	
Burdwan	... Less consumption of Tári, and better circumstances of the people.	
Munbhoom	... The prosperity of the country, and the higher rates obtained for settlement of Pachwai shops.	
	MÁDÁD	
Rajshahye	.....	Breaking up of the Opium and Mádad monopoly in the Towns of Rampore Beaulah and Nattore
Dinagepore	...	Breaking up of the system under which holders of Mádad Licenses in the Town of Dinagepore had a monopoly in the sale of Opium
Pubna	... ..	Stoppage of the system under which Opium Licensees took out Mádad Licenses
Bogra	...	Owing to consumers manufacturing Mádad at home

DISTRICT.		INCREASE.	DECREASE
GA'NJA'.			
Sylhet	..	Abolition of the monopoly system, and the general prosperity of the country.	
Tukhumpore	..	Excised since the 3rd Quarter of 1867-68.	
Rungpore	...	Increased consumption,	
Cachar	...	Increase in the number of consumers.	
Pubna	...	Competition.	
Godda	...	Because it is used by both higher and lower classes, and for medical purposes.	
Dacca	...	Greater consumption by lower classes of the people.	
Shahabad	...	Larger exportation to the N W P.	
Deoghur	...	Because greater number of Licenses were in force during 1868-69	
Rajshahye	...	.....
Cuttack	...	... ..	Average high, because of large importations and sale in 1863-64 and 1864-65
Singbhoom	...	... ..	Introduction of the Gola system in 1866-67 raised the price of Ganja
Backergunge	..	... ..	Less prosperous condition of the lower classes.
Balasore	...	.....	Greater consumption before Famine.
Patna	. }	.....	{ Less exportation to the N W Provinces
Sarun			
Calcutta	... }	.....	{ High price of the drug.
Poorce			
Gya	...	.....	By the transfer of Pergunnahs Behar and Rajeeo to Patna.
OPILM			
Purneah	..	Improved condition of the people, and strict supervision of the Department.	
Cuttack	...	Increase of consumption, and opening of new shops in the Gurjats.	
Pubna	..	Competition	
Hooghly	..	Prosperous condition of the people, and suppression of contraband trade.	

District.	INCREASE.	DECREASE.
Opium.—(Continued.)		
Dumung Gowalparan Kamroop Lukhipore Rungpore Sebsaugor Nowgong	Owing to enhancement of selling price of the drug.
Beerbhoom	...	Suppression of smuggling, and diminution in the sale of Country Spirits.
Maldah	...	Increased demand, and greater vigilance of Abkaree Officers.
Singbhoom	...	Because the Keonjhur Opium-vendor takes his supplies from Singbhoom instead of Cuttack.
Burdwan.	...	Prevalence of sickness.
Dinagore	...	Number of shops has increased from abolition of Opium monopoly by Mádád License-holders.
Dacca	...	Owing to purchases made by the Cochin Chinese who visited Naraingunge.
Mymensing	...	Owing to gradual rise in the consumption of the article by the people bordering on the Hills.
Calcutta	...	Suppression of smuggling.
Jessore	...	Same reason as under Country Spirits, and introduction of the system of selling Opium from Sub-Divisions.
Chittagong	...	Increase in the number of consumers.
Bhaugulpore	...	Suppression of smuggling.
Backergunge
		Loss prosperous condition of the people.

SHEET OF DREG						1890-91	
RAFFOR		REVENUE		RATE OF		REVENUE	
Licence Fee Annual	Duty	Licence Fee	Duty	Licence Fee Annual	Duty	Licence Fees	Total
I	Cognac Spirits						
(a) Fixed Duty							
(b) Monthly Licence							
Total I							
II	Spirits manufactured in India in the English Method						
(a) Wholesale							
(b) Retail							
(c) Hotel Retail							
(d) General Retail							
Total II							
III	Imported Spirits and Fermented Liquors						
(a) Wholesale							
(b) Hotel Retail							
(c) Steamer Retail							
(d) General Retail							
Total III							
IV	Fermented Unfermented						
Total IV							
V	Pachwa						
VI	Churn						
VII	Sundhi, Sabin or Bhag						
VIII	Majun						
IX	Mudra						
X	Chanda						
XI	Spirits used for Arts &c						
XII	Grapes						
(a) Chur or Bors							
(b) K and							
(c) Flat							
(d) Gaurat (or country)							
Total XII							
XIII	Opium						
Grand Total							

Table Ia.—Demand, Collections Remissions, and Net Balances, during the year 1865 69

SPIRIT OR DRUG	DEMAND				COLLECTIONS			Net Balances		
	Arrear	Current	Total	Arrear	Current	Total	Remissions	Arrear	Current	Total
I Country Spirits	2	3	4	5	6	7	8	9	10	11
II Spirit Manufactured in India in the English Method	Rupces	Rupces	Rupces	Rupces	Rupces	Rupces	Rupces	Rupces	Rupces	Rupces
III Imported Wines and Spirits	73	16 6 53	16 6 53	73	16 6 53	16 6 53	5 41 98	59	59	59
IV Tish	24 3	3 1 6	5 11 9	61 6	5 11 9	61 6	61 6	41	41	41
V Pichawdi	210	1 6 3	5 3 3	14 418	5 3 3	5 3 3	7 37 07	401	11 97 6	11 427
VI Cheras	2	4 5 3	1 9 5	173	1 9 5	1 9 5	1 23 04	382	382	382
VII Siddhi Saba or Bhag	7	5	7 9	3	4 68	4 68	4 68	16	16	16
VIII Marid	4 3	5	9 8	1	2 748	2 748	2 748	30	30	30
IX Chanda	10	11 11	1 11	3 2	60 123	60 123	2 347	11	11	11
X Spirits used for Arts, &c	63	9 1 3	31 2 30	41	2 13	2 13	108	64	64	64
XI Ganyé		31 2 30	45		9 6 18	9 6 18	2 023			
XII Opium		41			81 30	81 30	31 6 0			
XIII Miscellaneous					17	17	3			
Total	10 12	71 41 43	71 41 43	10 0 9	71 3 04	71 14 73	10 2	401	12 246	12 687

Table Ib.—Increases and Decreases shown in Table I (1865 69 as compared with 1867 69)

ARTICLE	QUANTITY CONSUMED				REVENUE			
	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease
I Country Spirits	2	3	4	5	6	7	8	9
II Spirits (English in India)	Gross Gallons	Gross Gallons	Rupces	Rupces	Rupces	Rupces	Rupces	Rupces
III Imported Wines, &c	9,10,380	10 685	3 92 031	43,702	43,702	43,702	43,702	43,702
IV Tish			3 432					
V Pichawdi			19 703					
VI Cheras			20 105					
VII Siddhi, &c			463					
VIII Marid			85					
IX Chanda			2,725					
X Spirits used for Arts, &c	1,005		447					
XI Ganyé (all sorts)			295					
XII Opium (not revenue)								
XIII Miscellaneous								
Total					4,44,289			86,985

Table Ic.—Opium.

Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Balance.
1.	2.	3.	4.	5.
M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.
2,505 3 4	3,282 31 2	5,787 34 6	3,571 31 1	2,216 3 5

Table Id.—Arrests, Convictions, &c.

With the assistance of	NUMBER OF PERSONS			AMOUNT OF			Amount disbursed as rewards under Board's orders.
	Arrested.	Convicted.	Imprisoned.	Fines imposed.	Fines realized.	Fines, &c., distributed under Section 76, Act XXI. of 1856.	
1.	2.	3.	4.	5.	6.	7.	8.
				Rupees.	Rupees.	Rupees.	Rupees.
Police Officers	1,122	891	198	21,098	11,972	8,618	870
Excise ditto	181	363	61	13,512	8,198	7,551	110
Total ..	1,603	1,257	262	37,610	20,170	16,172	1,010

Table Ie.—Comparative Statement of CHARGES IN THE EXCISE DEPARTMENT.

ITEMS.			IN	
			1867-68	1868-69.
			Rupees.	Rupees.
1	Salary of the Excise Office Establishment	... ..	31,109	37,185
2	Travelling allowance ditto ditto	... ..	2,550	9 895
3	Salary of the Mofussil Establishment	... ..	1,94,337	1,91,047
4.	Ditto of the Establishment at Head-Quarters		51,688	46 191
5.	Proportion of the salary of the Deputy Collector who manages the Excise Department under the Collector, calculated with reference to the share of his time employed in the work	..	52,124	53,473
6.	Ditto ditto of his Establishment similarly calculated	..	2,365	2,585
7.	Cost of Opium to the Department	... ..	10,52,396	10,33,913
8.	Cost of Thermometers, Measuring Glasses, and Hydrometers	..	930	5,091
9.	Contingent charges debitable to Excise (such as construction and repairs of public Distillery Buildings, &c., &c.)	..	31,185	37,628
10.	Cost of conveying Opium (charges disbursed, whether at the Presidency or in the Mofussil)	... ..	12,783	8,632
Total			11,44,423	11,28,920

Table II.—Comparative Statement of Excise Revenue.

DIVISIONS	DISTRICTS	COLLECTIONS INCLUDING GROSS SALE PROCEEDS OF OPILUM				CHARGES INCLUDING COST OF OPILUM TO THE DEPARTMENT		COST OF OPILUM TO THE DEPARTMENT		PERCENTAGE OF CHARGES TO COLLECTIONS AFTER DEDUCTING COST OF OPILUM FROM BOTH SIDES				NET REVENUE, FOUND BY DEDUCTING COLUMN 7 FROM COLUMN 3 AND COLUMN 8 FROM COLUMN 4.	
		1888-89		1889-90		1887-88	1888-89	1888-89	1889-90	1887-88	1888-89	1889-90	1890-91	1888-89	1890-91
		1887-88	1888-89	Increase	Decrease									Increase & Decrease	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ARUNACHAL PRADESH	Dibrugarh and Jorhat Hills	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.	Rupess.
		446	631	175	4,305	69 44	70 67	69 553	69 492	6	4	446	624	178	---
		2,11 232	2,11 232	4,305	11 54	1 0 438	09 05	1 31 33	9 11	1	8	1,39 57	1,42 227	3,118	---
		3 11 52	3 04 028	18 45	18 45	1 10 40	1 13 12	1 04 63	1,11 606	4	7	2,12 446	2,04 660	7,998	7,998
ARUNACHAL PRADESH	Dibrugarh and Jorhat Hills	3 31 810	3 13 353	1,11 9	69 773	1 04 93	1 04 93	1 04 93	1 04 93	1	8	2,12 446	2,04 660	10,738	10,738
		2 60 643	2 61 214	1,11 9	69 773	1 04 93	1 04 93	1 04 93	1 04 93	1	8	2,12 446	2,04 660	1,179	1,179
		4,81 480	4,81 677	1,11 9	69 773	1 04 93	1 04 93	1 04 93	1 04 93	1	8	2,12 446	2,04 660	25,600	25,600
		18 18 100	18 18 447	4 456	71,194	0 31 065	5 10,568	5,10 568	5,10 568	8	7	10,78 487	10,38 579	4,475	4,475
ARUNACHAL PRADESH	Dibrugarh and Jorhat Hills	1,54 12	1 55 274	583	33 513	23 218	16 873	11,709	5,389	8	77	1,21 484	1,23 481	6,997	6,997
		1,51 266	2 13 954	10,440	10,440	16 43	16 43	1 448	1 66	8	73	1,04 487	1,07 241	23,764	23,764
		1,27 142	1,46 083	19,440	19,440	23 280	24 600	11,036	12,786	10 1	8 8	1,08 882	1,31 323	18,060	18,060
		15,538	24 704	6 168	6 168	2 285	1,685	1,685	1,685	12 2	6 8	16 271	27 089	6,738	6,738
ARUNACHAL PRADESH	Dibrugarh and Jorhat Hills	12 305	16,109	3 71	3 71	1 914	2 140	2 140	2 140	19 8	13 3	19 404	23 909	3,365	3,365
		8,143	11 297	2 955	2 955	2 48	2 517	2 517	2 517	24 1	23 2	6,816	8,790	2,870	2,870
		29,367	37,368	7,991	7,991	3,065	3,479	3,479	3,479	12	9 3	25 843	23,879	8,037	8,037
		0,31 244	0 30 308	73 466	73 466	73,668	69 39	21 692	19,220	9 6	8 3	4,58 375	6,37 311	78,308	78,308
ARUNACHAL PRADESH	Dibrugarh and Jorhat Hills	25 310	29 789	4 479	4 479	4 652	5 946	1 749	1 914	13 2	11 9	20 439	24 546	4 008	4 008
		50 069	64 631	4 452	4 452	7 028	8 474	2 960	3,424	9 7	9 9	42 641	46 043	3 608	3 608
		1 07 611	1 34 400	26 789	26 789	21 14	21 6	1 9 4	1 9 4	10 1	8 3	1,13 778	1,13 778	23,371	23,371
		2,16 185	40 455	23 973	23 973	46 071	49 71	33 654	36 45	7 1	6 4	1 69 912	1,90 734	20,862	20,862
ARUNACHAL PRADESH	Dibrugarh and Jorhat Hills	60 435	1 10,167	14,723	14,723	51 42	53 517	22,408	25,762	12 8	13	63 683	74 390	10,947	10,947
		4 94 908	0,69 325	74,311	74,311	1 10 77	1 20 944	71 674	79,106	9 4	8 5	3,44 111	4,45 391	64,776	64,776
		11 525	11 537	12	12	3 358	3 913	0 81	554	24 9	20 8	8 469	7 394	7,394	7,394
		1,69 932	1,59 460	792	792	6,073	6,073	4 671	44,305	6 5	5 8	1,14 377	1,02 460	1,02 460	1,02 460
ARUNACHAL PRADESH	Dibrugarh and Jorhat Hills	37,183	37,975	792	792	6,073	6,073	1 27	1,604	14 2	13 6	30,592	31,397	805	805
		2 18,940	2 09 273	864	864	10 473	10 473	61 491	46 483	9 3	9 2	1,53 436	1,45 741	905	905
		Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
		2 18,940	2 09 273	864	864	10 473	10 473	61 491	46 483	9 3	9 2	1,53 436	1,45 741	905	905

Table III.—Demand, Collections, Remissions, and Net Balance of Excise Revenue, in

DIVISIONS	DISTRICTS	SPIRIT					
		COUNTRY SPIRITS		RUM OR SPIRITS MANUFACTURED IN INDIA IN THE ENGLISH METHOD		IMPORTED WINES AND SPIRITUOUS AND FERMENTED LIQUORS	
		Demand	Collections	Demand	Collections	Demand	Collections
1	2	3	4	5	6	7	8
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
ARUN	Cossyah and Jynteah Hills						
	Darrang					132	132
	Kamrup	298	299	1 320	1 320	172	172
	Lukhlire	5 603	5 583			109	108
	Nwong					124	128
	Seebhaugor	3 630	3 831			172	172
	Total	9 680	9 693	1 320	1 320	772	772
BENGAL	Bhaugulpore	55 197	55 197			219	219
	Mughur	1 16 789	1 16 789	536	536	1 31	1 31
	Purneah	37 857	37 85	20	20	234	204
	Sthal Pergunnahs						
	Deoghur	17 416	17 411			6	62
	Garia	12 113	12 101				
	Nwong	4 730	4 730				
	Rajmahal	25 41	25 170			596	596
	Total	8 07 01	8 00 001	536	536	2 282	2 282
BOMBAY	Bancorah	13 879	13 939	1 104	1 104	13	16
	Betham	1 123	1 113			16	16
	Hurlvan	29 937	29 93	96	96	1 0	1 26
	Hughly	69 357	69 357	2 22	2 722	2 164	2 164
	Midnapore	15 4	15 274	10	112	612	632
	Total	1 48 517	1 48 317	4 114	4 114	4 172	4 172
CENTRAL	Billoah	3 161	3 161	108	108	2 6	256
	Chittagong	4 37	4 8 0			44	44
	Pipriah	213	7 13	96	96	161	164
	Total	15 374	15 34	2 4	2 4	639	640
CENTRAL	Hazare Bugh	34 212	34 212			128	124
	Ilari	40 858	40 858			1 1	1 1
	Manikot	16 128	16 128			339	339
	Sugbhoj	4 138	4 138				
	Total	95 437	9 432			56	51
COCHIN	Darjeeling	11 911	11 8			6 1	6 1
	Gulapra	1 38	1 38			236	232
	Julpore						
	Total	13 840	13 514	334	334	837	843
DACC	Bakergunge	5 947	5 117	7 10	5 740	1 113	1 43
	Chakur	6 333	6 31	3 11	1 651	476	4 6
	Dacca	23 738	2 76	1 1	13 21	1 78	1 74
	Irreepore	9 118	9 10	114	114	1 6	1 1
	Mynersn	1 885	1 4	518	7 818	1 184	1 14
	Sylhet	4 617	4 4	1 4	1 104	1 6	1 6
	Total	61 881	61 881	7 433	3 348	4 98	1 79
ORISSA	Balasore	1 816	1 418			144	144
	Cuttack	1 477	1 477	2 4	254	5 5	593
	Looreo	3 32	3 32				
	Total	16 025	16 21	2 4	254	7 9	739
PUNJAB	Chumbarun	4 381	4 381			64	64
	Gua	1 10 049	1 10 119			81	81
	Patna	2 18 164	2 18 164			1 193	1 193
	Saran	94 828	94 8 0			147	140
	Shalabad	92 993	9 993			403	4 2
	Tirhoot	50 828	5 828			256	206
	Total	6 07 842	6 07 842			3 319	2 308
PUNJAB	Calcutta	2 10 199	2 39 199	4 68 973	4 68 873	38 304	38 17
	Jessore	16 654	16 654	3 56	3 206	440	440
	Nudda	26 108	26 108	3 116	3 116	773	773
	S. Pergunnahs	28 607	28 6 7	26 553	26 553	2 876	2 876
	Total	3 10 620	3 10 620	5 0 39	5 00 798	43 393	43 350
RAJPUTANA	Bograh	2 383	2 383			40	40
	D. M. S. Pore	4 448	4 448			138	138
	Mulda	33 954	33 954	96	96	42	42
	Moorsabad	30 149	30 149	2 904	2 904	936	936
	Pubna	4 038	4 038			230	230
	Rajshahye	11 527	11 527			144	144
	Rungpore	6 627	6 627	192	192	400	400
	Total	8 108	8 102	3 272	3 272	1 918	1 908
	Grand Total	16,65,983	16,65,904	5 41,306	5,41,306	61,720	61,685

the Districts of the Lower Provinces, during 1868-69.

OR DRUG.

TAX.		PACHWAL.		CHAMAS.		SIDDHI, SARDI, OR BHANG.	
Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	Demand.	Collections.
9.	10.	11.	12.	13.	14.	15.	16.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....
112	112	22	22	.....	.....	.....	.....
.....
112	112	22	22	.....	.....	.....	.....
18,938	18,938	.....	.....	.....	.....	121	121
48,118	48,686	.....	.....	.....	.....	18	14
6,680	6,633	.....	.....	.....	.....	.....	.....
602	602	2,127	2,127	.....	.....	53	53
650	650	.....	.....	.....	.....	.....	.....
33	32	4,234	4,201	.....	.....	.....	.....
4,616	4,616	1,196	1,196	.....	.....	.....	.....
80,637	80,038	7,567	7,524	.....	.....	195	191
28	28	6,905	6,905	.....	.....	80	80
261	261	36,914	36,914	12	12	24	24
4,110	3,992	80,658	80,325	108	108	89	89
10,351	10,361	450	450	502	502	468	468
2,202	2,202	93	93	.....	.....	140	140
17,456	17,338	95,119	94,786	622	622	801	801
4	4	.....	.....	.....	.....	.....	.....
957	957	780	780	.....	.....	.....	.....
19	19	.....	.....	.....	.....	.....	.....
980	980	780	780	.....	.....	.....	.....
2,606	2,888	.....	.....	.....	.....	485	485
383	383	728	728	.....	.....	16	16
338	338	5,067	5,067	.....	.....	501	501
.....	.....	624	624	.....	.....	.....	.....
3,387	3,387	7,339	7,339	.....	.....	1,002	1,002
.....
.....
79	79	.....	.....	12	12	.....	.....
236	236	182	182	.....	.....	.....	.....
8	8	23	23	15	15	15	15
3	3	96	96	.....	.....	.....	.....
.....	.....	4,066	4,066	.....	.....	.....	.....
326	326	4,367	4,367	27	27	15	15
1,672	1,670	.....	.....	4	4	4	4
16,099	15,633	.....	.....	5	5	159	159
8,714	3,714	.....	.....	.....	.....	433	433
21,479	21,207	.....	.....	9	9	596	596
16,705	16,641	.....	.....	.....	.....	20	19
89,783	87,047	.....	.....	.....	.....	150	141
88,414	84,070	.....	.....	.....	.....	631	631
35,348	34,898	.....	.....	.....	.....	112	112
17,198	16,666	.....	.....	.....	.....	612	612
1,15,001	1,01,933	.....	.....	.....	.....	7	6
3,80,447	3,41,061	.....	.....	.....	.....	1,432	1,424
28,603	28,603	.....	.....	3,384	3,355	2,062	2,062
182	182	21	21	80	80	.....	.....
306	306	780	780	70	66	15	14
17,704	17,418	4	4	288	255	267	261
66,905	66,506	785	781	3,626	3,612	3,241	3,237
13	13	137	137	.....	.....	4	4
825	825	195	195	.....	.....	.....	.....
7,308	7,308	163	163	.....	.....	.....	.....
6,638	7,007	13,207	12,062	.....	.....	.....	.....
8	8	80	80	.....	.....	.....	.....
264	264	132	132	.....	.....	.....	.....
.....
12,364	12,326	12,314	12,326	.....	.....	4	4
7,59,483	6,37,157	1,29,643	1,28,046	4,496	4,470	7,289	7,270

Table III.—(Continued.)—Demand, Collections, Remissions,

MAJUN.		MADAD.		CHANDU.		SPIRITS USED FOR ADTS. &c.	
Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	Demand.	Collections.
17.	18.	19.	20.	21.	22.	23.	24.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	.....	28	28	.....	.....	.....	.....
.....	.....	93	92	.....	.....	.....	.....
.....	.....	456	456	456	456	.....	.....
.....	.....	300	300	.....	.....	.....	.....
.....	.....	300	300	.....	.....	.....	.....
.....	.....	604	604	.....	.....	.....	.....
.....	.....	1,806	1,806	456	456	.....	.....
.....	.....	760	760	120	120	.....	.....
18	14	534	534	40	40	.....	.....
.....	.....	4,092	4,092	.....	.....	.....	.....
1	1	.....	.....	.....	.....	.....	.....
.....	.....	60	60	.....	.....	.....	.....
19	15	5,146	5,146	160	160	.....	.....
.....	.....	208	208	.....	.....	.....	.....
.....	.....	1,205	1,185	.....	.....	.....	.....
9	9	5,121	5,121	.....	.....	.....	.....
5	5	1,758	1,752	.....	.....	.....	.....
14	14	8,292	8,226	.....	.....	.....	.....
.....	.....	676	676	.....	.....	.....	.....
12	12	48	48	376	376	.....	.....
.....	.....	.....	.....	180	180	.....	.....
12	12	724	724	556	556	.....	.....
104	104	343	343	.....	.....	.....	.....
9	9	140	140	.....	.....	.....	.....
.....	.....	678	678	.....	.....	.....	.....
113	113	1,161	1,161	.....	.....	.....	.....
.....	.....	73	73	.....	.....	.....	.....
.....	.....	540	540	205	205	.....	.....
.....	.....	612	612	205	205	.....	.....
26	26	48	48	156	156	.....	.....
.....	.....	428	428	86	86	.....	.....
121	121	48	48	1,691	1,691	.....	.....
.....	.....	402	402	.....	.....	.....	.....
.....	.....	378	378	1,635	1,635	.....	.....
.....	.....	1,237	1,237	70	70	.....	.....
147	147	2,541	2,541	2,475	2,498	.....	.....
.....	.....	1,105	1,105	.....	.....	.....	.....
36	36	1,116	1,112	.....	.....	.....	.....
.....	.....	262	262	.....	.....	.....	.....
36	36	2,483	2,479	.....	.....	.....	.....
21	20	.....	.....	.....	.....	.....	.....
400	400	168	164	.....	.....	.....	.....
76	76	168	168	.....	.....	.....	.....
108	108	24	24	.....	.....	.....	.....
101	96	48	48	.....	.....	.....	.....
706	702	574	524	.....	.....	.....	.....
1,141	1,141	980	928	.....	.....	.....	.....
2	2	12,427	12,442	1,204	4,264	2,023	2,023
.....	.....	576	576	.....	.....	.....	.....
61	68	2,065	1,800	255	255	.....	.....
.....	.....	8,224	8,090	.....	.....	.....	.....
1,204	1,201	23,392	23,028	4,519	6,519	2,023	2,023
.....	.....	748	748	.....	.....	.....	.....
.....	.....	810	810	.....	.....	.....	.....
.....	.....	5,543	5,543	.....	.....	.....	.....
.....	.....	2,655	2,629	886	772	.....	.....
.....	.....	681	681	.....	.....	.....	.....
.....	.....	2,060	2,060	.....	.....	.....	.....
.....	.....	1,673	1,078	.....	.....	.....	.....
11	7	14,183	14,020	836	772	.....	.....
2,262	2,347	61,580	60,980	10,220	10,166	2,023	2,023

and Net Balance of Exche Revenue, in the Districts of the Lower Provinces, during 1858-59.

GAWIA.				District.	1858-59.			
CHITRA (GROSS SALE PROCEEDS.)		TOTAL EXCHE REVENUE.			Expenditure.	Net Balance.		
Demand.	Collections.	Demand.	Collections.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
598	598	.....	.....	.....	624	624	.....
820	820	2,12,328	2,12,328	.....	2,12,328	2,12,328	.....
4,494	4,494	2,04,802	2,04,802	.....	2,04,802	2,04,802	.....
892	892	3,08,384	3,08,384	.....	3,08,384	3,08,384	.....
60	60	2,63,956	2,63,956	.....	2,64,504	2,64,504	.....
.....	.....	6,47,171	6,47,171	.....	6,51,677	6,51,677	.....
6,462	6,462	15,28,911	15,28,911	.....	15,49,447	15,49,447	.....
37,620	37,620	12,285	12,285	.....	1,55,274	1,55,274	.....
44,010	44,010	2,410	2,410	.....	2,14,544	2,14,544	520
62,386	62,386	35,300	35,300	.....	1,46,629	1,46,629	43
4,443	4,443	.....	.....	.....	24,704	24,704	.....
2,040	2,040	.....	.....	26	16,109	16,109	.....
2,286	2,286	.....	.....	.....	11,353	11,353	86
5,420	5,420	.....	.....	.....	37,359	37,359	.....
1,59,105	1,59,083	50,006	50,006	28	6,05,970	6,05,308	633	
1,935	1,935	5,808	5,808	.....	28,792	29,792	.....
3,489	3,489	10,384	10,384	.....	54,521	54,521	.....
13,406	13,406	35,024	35,024	.....	1,34,997	1,34,400	433
18,116	18,116	1,10,682	1,10,682	.....	2,40,455	2,40,455	.....
11,743	11,743	78,144	78,144	.....	1,10,185	1,10,187	26
50,689	50,689	2,40,042	2,40,042	.....	5,69,848	5,69,325	468
6,638	6,638	1,690	1,690	.....	11,837	11,837	.....
16,880	16,880	1,34,442	1,34,442	30	1,59,480	1,59,480	.....
25,375	25,375	4,868	4,868	.....	37,975	37,975	.....
48,893	48,893	1,40,990	1,40,990	30	2,09,272	2,09,272	.....
4,896	4,896	704	704	128	43,464	43,464	.....
5,783	5,783	4,894	4,894	.....	52,699	52,699	.....
6,741	6,741	5,788	5,788	.....	38,798	38,798	.....
279	279	4,466	4,466	.....	9,505	9,505	.....
17,490	17,490	15,840	15,840	126	1,42,466	1,42,466	.....
1,673	1,673	1,672	1,672	.....	15,829	15,774	.....
7,352	7,316	81,180	81,180	.....	69,847	69,847	12
1,650	1,650	1,980	1,980	.....	5,368	5,368	.....
10,675	10,639	84,832	84,832	.....	1,11,044	1,10,849	12
22,678	22,678	29,128	29,128	7	64,579	64,579	.....
14,895	14,895	41,712	41,712	.....	67,990	67,990	.....
63,937	63,937	37,444	37,444	2	1,32,957	1,32,957	.....
9,556	9,556	4,375	4,375	.....	23,723	23,723	.....
83,817	83,817	48,928	48,928	.....	1,54,355	1,54,355	.....
44,980	44,980	36,806	36,806	.....	91,999	91,999	.....
2,28,902	2,28,903	1,98,393	1,98,393	9	5,35,603	5,35,603	.....
1,148	1,148	88,204	88,204	.....	69,097	69,095	.....
11,328	11,328	66,484	66,484	1	1,06,423	1,06,129	237	
4,954	4,954	15,862	15,862	.....	28,993	28,993	.....
17,340	17,334	1,65,550	1,65,550	1	2,24,512	2,24,216	227	
18,875	18,875	.....	.....	.....	71,468	71,400	.....
15,598	15,598	304	304	.....	2,16,118	2,15,370	.....
40,331	40,331	2,084	2,084	.....	5,19,365	5,17,091	1,039
26,928	26,928	.....	.....	.....	1,57,455	1,56,798	480
56,442	56,442	62	62	.....	1,57,853	1,57,822	81
18,936	18,936	320	320	.....	1,58,719	1,72,698	7,318
1,71,608	1,71,608	2,750	2,750	.....	11,47,974	11,59,504	8,884
66,664	66,664	2,46,689	2,46,689	295	11,24,809	11,24,717	.....
13,936	13,936	22,418	22,418	.....	67,625	67,625	.....
25,228	25,228	37,568	37,568	.....	73,733	73,629	.....
1,21,793	1,21,793	66,868	66,868	.....	1,79,043	1,78,616	.....
11,654	11,654	2,68,523	2,68,523	295	14,35,112	14,34,453	.....
13,889	13,889	39,358	39,358	.....	54,517	54,517	.....
15,851	15,851	31,302	31,302	.....	81,601	81,601	.....
24,173	24,173	27,595	27,595	.....	50,747	50,747	.....
16,146	16,146	69,906	69,906	.....	1,32,519	1,32,519	.....
15,272	15,272	17,770	17,770	.....	28,924	28,924	.....
29,032	29,032	25,822	25,822	.....	56,337	56,337	.....
1,36,217	1,36,217	1,40,115	1,40,115	.....	1,57,050	1,57,050	.....
9,68,084	9,68,010	51,28,090	51,28,090	297	71,41,744	71,39,775	10,378	
							13,697	

Table IV.—Comparative Statement of Charges against the Excise Revenue of the Lower Provinces in—

1897-98.												
DISTRICTS.												
DIVISIONS.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	Total.
		Salary of the District Office	Travelling allowance	Salary of the Mofussil	Ditto of the Mofussil	Proportion of the Salary of the Deputy Collector who manages the Revenue Department under the Collector, calculated with reference to the share of his time employed in the work.	Ditto of his Mofussil	Cost of Opium to the Department.	Cost of Thermometers, and Measuring Glasses, and Hydrometers.	Contingent Charges debitable to Revenue, (such as construction and repairs of public buildings, &c., &c.)	Cost of conveying Opium (charges as a burden whether at the Press, or in the Transit.)	
MADRAS.	Chennai and Jyotsh Hills	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...	...	...	...
	Madurai	...	...	...	...	...	...	...	...	...	...	...
	Trichy	...	...	...	...	...	...	...	...	...	...	...
	South Arcot	...	...	...	...	...	...	...	...	...	...	...
MADRAS.	Total	...	...	...	...	...	...	...	...	...	...	...
	Chennai	...	...	...	...	...	...	...	...</

Table IV.—*(continued)*

[illegible]

CHOTA-NAG-PORE.	Hazarebagh ..	356	10	5,473	1,462	1,544	233	553	23	9,213	647	886
	Lohardugga ..	...	...	3,180	815	1,483	1,610	1,865	34	7,542	979	886
	Manbhoom ..	...	...	3,570	380	...	1,907	713	49	8,771	346	886
	Singbhoom ..	...	...	414	...	...	71,472	11	...	2,336	...	886
Total		356	49	12,637	2,337	2,977	5,321	2,641	111	27,163	1,692	886
COOCH-BHAR.	Darjeeling ..	274	...	...	...	...	551	...	...	551	36	1,706
	Gooppara ..	64	...	...	...	...	26,783	365	...	27,331	641	1,706
	Jalpigore ..	...	...	...	...	...	653	...	...	1,082	...	1,706
	Total	338	...	...	...	...	27,986	365	...	28,354	617	1,706
Dacca.	Backergunge ..	...	...	4,838	862	1,312	9,589	163	74	16,977	...	2,433
	Gohar ..	792	...	1,104	...	...	13,746	161	96	15,889	...	2,433
	Dacca ..	1,922	4	5,570	...	1,100	12,340	746	100	31,133	...	2,964
	Burceopore ..	954	...	2,190	...	556	1,432	180	6	5,348	...	...
Onissa.	Myensing ..	1,161	...	3,628	1,854	450	16,134	718	119	24,318	...	...
	Sylhet ..	1,002	...	3,729	1,573	890	12,126	378	146	30,076	...	...
	Total	5,233	4	21,350	4,379	4,403	65,340	257	541	1,03,798	2,595	5,935
Pattana.	Belasore ..	715	...	998	410	342	27,120	207	83	30,166	...	163
	Cuttack ..	687	...	1,380	597	1,440	21,840	638	114	27,474	1,363	163
	Pooree ..	...	...	1,600	735	547	5,237	222	7	8,407	140	163
	Total	1,856	...	4,008	2,045	2,889	54,556	105	179	66,106	1,662	163
Pargana.	Chumparun ..	1,045	...	6,872	1,412	1,701	...	1,187	...	11,455	983	...
	Gya ..	1,516	...	14,588	2,221	2,401	133	3,301	...	25,809	1,778	...
	Patna ..	1,605	...	13,001	2,814	1,571	955	3,288	...	24,257	1,066	...
	Sarin ..	1,250	64	6,951	1,357	940	...	683	...	11,973	318	...
Pargana.	Shahabad ..	1,586	...	6,386	1,154	1,307	25	433	...	13,231	600	...
	Turkot ..	3,857	13	6,843	4,015	1,166	185	2,642	...	22,231	...	...
	Total	10,869	77	57,311	13,146	9,545	1,248	3,336	3	1,08,733	4,714	33
Pargana.	Calcutta ..	...	9,270	15,286	4,506	6,000	81,293	3,516	17	1,19,946	1,945	...
	Jessore ..	824	...	1,414	1,111	1,200	7,383	460	23	12,471	...	...
	Nuddes ..	720	...	3,635	...	...	9,082	378	24	13,972	...	...
	24-Pergunnahs	1,125	5	4,225	755	2,400	22,033	312	73	30,860	1,781	...
Total		2,565	9,273	24,589	6,372	9,600	1,19,798	4,656	166	1,77,279	3,723	908
Rashtreeya.	Bogra ..	646	24	1,260	1,355	...	12,970	234	46	16,095	447	...
	Dinapore ..	1,274	60	5,113	...	...	10,283	521	63	17,367	207	...
	Maddah ..	680	...	4,276	...	409	9,193	2,046	17	15,910	2,708	...
	Moorehahabad	1,238	...	4,463	...	340	19,742	920	33	27,181	2,276	...
Rashtreeya.	Pubna ..	685	...	1,859	963	550	3,859	231	18	8,179	196	...
	Rajshahye ..	1,155	...	4,225	...	1,786	8,870	477	16	15,397	459	...
	Rangpore ..	...	...	3,756	1,566	...	46,176	413	652	53,339	9	...
	Total	5,029	88	25,132	3,914	3,044	1,11,121	4,914	746	1,55,618	6,500	...
Grand Total		37,435	9,635	1,94,047	46,151	53,473	10,33,913	37,625	8,632	14,39,920	34,983	50,398

Table V.—Country

N.B.—The names have been omitted of those

DIVISIONS.		DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.					
			Average of 1863-69.		1867-69.		1869-69.	
			Fixed Duty System.	Monthly Tax System.	Fixed Duty System.	Monthly Tax System.	Fixed Duty System.	Monthly Tax System.
1	2	3	4	5	6	7	8	
ASSAM.	Coxsah and Jynteah Hills	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....	.....
	Kamroop	.....	1	.....	5	.....	5
	Lukhmipore	.....	.....	.....	.....	27	.....
	Nawroog	.....	.....	.....	.....	.....	.....
BEHAL.	Seebsaugar	.....	4	.....	19	.....	15
	Total	.....	5	.....	15	27	20
	Rhaugulpore	.....	200	81	282	312	.....
	Monghyr	.....	280	161	379	444	.....
	Purneah	.....	207	.....	154	108	.....
BEHAL.	Sonthal Pergunnahs.		.....	.....	.....	.....	.....
	Deoghur	.....	87	.....	110	130	.....
	Godda	.....	104	23	90	121	.....
	Nya-Doomka	.....	103	.....	25	48	.....
	Rajmahal	.....	121	44	127	163	.....
BEHAL.	Total	.....	1,178	314	1,167	1,412	.....
	Bancoorah	.....	23	90	81	93	.....
	Bealbhoom	.....	2	66	4	6	.....
	Burdwan	.....	51	43	59	82	.....
	Houghly	.....	179	.....	179	194	.....
CHITTA.	Midnapore	.....	21	61	72	70	.....
	Total	.....	275	279	393	354	.....
	Bulloah	.....	30	7	35	30	1
	Chittagong	.....	50	.....	51	70	.....
	Tipperah	.....	50	.....	47	45	.....
CHITTA.	Total	.....	130	7	133	155	1
	Hazareebaugh	.....	54	209	98	146	.....
	Lohardugga	.....	87	282	111	160	89
	Maunbhoom	.....	16	337	43	74	.....
	Singbhoom	.....	9	27	7	2	100
CHITTA.	Total	.....	159	645	259	345	184
	Darjeeling	.....	.....	11	.....	51	60
	Goalpara	.....	.....	.....	8	17	10
	Julpigoree	.....	.....	.....	.....	.....	.....
	Total	.....	.....	11	59	17	60
Dacca.	Backergunge	.....	0	2	19	13	3
	Cachar	.....	26	.....	27	63	.....
	Dacca	.....	73	.....	62	41	.....
	Furreedpore	.....	38	.....	23	.....	.....
	Mymensing	.....	.....	.....	.....	36	.....
ORISSA.	Sylhet	.....	22	.....	25	.....	.....
	Total	.....	162	2	161	4	157
	Balasore	.....	12	2	11	17	.....
	Cuttack	.....	19	37	20	36	.....
	Pooroo	.....	13	30	11	27	0
PATNA.	Total	.....	44	79	43	80	9
	Chumparan	.....	223	60	160	225	.....
	Gya	.....	483	.....	426	551	.....
	Patna	.....	394	.....	392	462	.....
	Sarun	.....	210	305	259	260	.....
PERSIA.	Shahabad	.....	218	55	231	320	.....
	Tirhoot	.....	422	.....	200	294	.....
	Total	.....	1,937	409	1,724	2,203	.....
	Calcutta	.....	.....	.....	.....	.....	.....
	Jessore	.....	.....	.....	.....	.....	.....
RANGOON.	Muddoa	.....	5	.....	26	49	.....
	24 Pergunnahs	.....	.....	.....	.....	.....	.....
	Total	.....	.....	26	.....	49	.....
	Bograh	.....	.....	85	.....	40	.....
	Dinagopore	.....	.....	39	.....	43	.....
RANGOON.	Mudah	.....	141	.....	129	135	.....
	Moorshedabad	.....	24	47	27	26	.....
	Pabna	.....	43	.....	41	43	.....
	Rajshahye	.....	45	.....	45	41	.....
	Rangpore	.....	48	.....	60	64	.....
RANGOON.	Total	.....	306	47	374	390	.....
	Grand Total	.....	4,294	2,097	4,279	180	5,239

Spirits

Districts for which there are no entries

QUANTITIES CHARGED WITH DUTY			REVENUE				
			Annual average of 1963				
Annual Average of 1861-63	In 1867-68	In 1868-69	License Fees	Pull Distillery Fees	Still head Duty	Total	
Gross Gallons	Gross Gallons	Gross Gallons	Fixed Duty System	Monthly Tax System			
9	10	11	12	13	14	15	16
			Rupees	Rupees	Rupees	Rupees	Rupees
		611		74			74
				615			615
		2,019		64			639
1,110	1,051	1,807	7,281	14,031	1,746	42,917	64,984
9,085	1,111	1,407	7,161	2,226	1,223	60,466	69,980
96,223	2,149	41,336	11,984			18,266	31,983
19,319	9,074	49,893	1,307	613	1,775	6,755	
23,464	19,444	26,773	1,441	1,369	733	5,237	11,942
11,437	4,611	13,451	7	6,707	363	2,314	9,381
1,494	43,752	55,139	671	5,906	1,140	10,200	19,279
3,74,437	1,23,419	1,04,098	13,452	58,493	18,049	1,44,730	2,47,613
9,46	11,525	14,14	84	8,254	206	2,142	11,594
1,144	476	1,14	51	1,894	51	1,141	4,066
5,683	10,634	11,111	2,223	9,032	424	11,187	10,372
27,144	1,14	37,14	8,314	431	5,613	6,411	64,411
1,41	7,661	11,031	7,9	9,753	64	6,137	16,725
11,111	1,14	57,743	12,101	23,278	1,183	82,120	1,19,214
2,11	1,014	2,008	94	1,743	113	2,11	4,784
1,11	1,014	7,013	421		90	2,11	3,115
1,11	4,014	6,921	114		970	6,012	7,026
11,11	12,107	15,292	1,445	1,745	577	11,242	15,003
1,11	55,901	84,333	1,012	3,111	1,140	6,111	11,111
1,11	22,611	31,111	1,11	1,11	811	6,111	11,091
1,11	2,111	1,11	511	1,11	519	1,111	24,462
1,11	4,310	1,011	63	4,111	113	1,11	4,902
19,111	1,03,112	1,64,464	1,105	1,01,125	2,878	1,712	1,31,020
				11,066			11,116
		91					
		81		11,066			11,066
1,004	2,309	2,446	213	256	223	6,237	6,849
1,073	2,215	6,109	34		130	2,190	2,421
10,536	11,792	11,101	2,416		723	22,101	2,1630
2,71	1,918	4,348	924		173	6,074	6,177
6,179	6,214	6,011	333		397	10,165	11,111
1,844	1,714	3,484			113	2,246	2,694
20,950	20,105	91,740	4,403	456	1,707	49,037	55,963
674	770	1,469	215	139	21	1,111	1,023
8,620	9,402	10,804	147	1,818	191	8,999	1,1,645
2,174	2,716	4,078	226	2,030	6	1,694	1,076
11,378	13,747	10,945	801	4,060	234	11,371	16,546
93,301	50,707	61,039	5,542	5,164	1,466	10,221	11,047
8,417	58,144	4,40,000	16,178		6,011	74,163	96,178
7,017	8,153	1,10,076	14,744		14,337	1,61,005	1,92,891
3,077	3,000	6,16,834	9,019	89,213	5,311	51,027	1,51,220
3,47,632	3,47,632	5,07,537	9,152	8,980	8,875	45,016	67,011
1,21,209	84,048	1,26,016	9,991		1,878	32,833	44,101
20,83,831	21,38,230	28,30,540	64,512	1,02,387	92,288	3,67,691	5,96,784
61,223	70,945	90,841			2,715	1,49,068	1,50,403
5,019	6,858	6,812			79	12,219	12,296
8,961	7,000	11,512	158		86	12,450	1,10,12
7,868	7,860	11,333			43	18,479	18,544
81,106	92,151	1,20,838	138		2,932	1,91,645	1,94,715
1,371	1,540	1,779	749		150	1,243	2,141
8,314	3,120	3,416	1,110		104	2,011	3,883
8,001	8,811	13,523	2,846		965	9,145	3,966
12,480	13,311	18,678	424	6,030	591	24,610	31,583
2,869	2,807	5,080	1,862		121	2,764	4,670
6,816	6,869	7,450	1,636		172	6,816	6,811
3,727	4,942	5,411	1,063		122	5,518	2,105
90,428	41,306	52,849	9,824	6,030	2,398	61,027	70,179
97,27,891	29,11,488	33,30,928	1,30,560	3,15,462	57,319	9,45,795	14,40,126

Table V.—Country

N B.—The names have been omitted of those

REVENUE

In 1867-68				
License Fees.		Public Distillery Fees	Still head Duty	Total
Fixed Duty System.	Monthly Tax System.			
17.	18.	19.	20.	21.
Rupees	Rupees	Rupees	Rupees	Rupees
	768			868
	1 1/2			1,005
	2 233			2 233
7 535		5 181	54 084	71 700
7 671		4 107	74 127	81 755
3,707		800	22,873	27,441
2,125		1 021	9 631	12 776
1 756		623	6 800	9 100
474		114	1 737	1 953
2 066		1 316	16 111	1 1
21 354		13,220	1 44,504	1,461
3,561		740	7,176	11,400
116		23	713	859
2 503		697	16 012	2 147
7 306		463	65 189	71,464
2 513		180	4,483	11 270
10 52		2 103	94,553	1,17,443
121		98	2 195	2 512
671		141	3 111	4,062
621		289	4,441	6 751
1 512		660	10,497	12,305
1 621		3,492	14 725	1 941
2 417	11,877	1,112	10,957	2,118
1,700		1,283	6 665	3 179
11	403	901	1 067	1 947
8 217	12,373	6 168	39,324	60 121
	1,583			12 685
	1,015			1,085
	14,400			14 250
812	206	145	4 365	5,678
461		280	2,444	3 143
1 870		688	24 243	26,141
1 440		210	6,681	8 150
350		391	10 447	1 1,678
		108	2,489	2 647
4,831	206	1,812	50,749	57,607
240		24	711	973
430		147	7,706	8,322
219	577	12	1 462	2,300
899	577	263	9,637	11,685
4 419		607	21,352	30 068
11,177		5 500	67,464	87 237
13 713		11,486	1,44,724	1,72 944
9,892		4,024	5,470	67,695
9,704		3 607	51 475	64,516
8,011		1,314	28,582	37,879
60,480		31,583	3,68,026	4,60,089
		4,468	1,79,808	1,84,374
		109	16,117	16,2 6
690		111	15,949	16,760
		46	18,368	18,927
690		4,761	2,30,836	2,36,277
639		162	1,477	2,209
988		104	3,846	5,018
2,806		1,120	12,187	15,773
654		678	25,436	26,665
1,466		337	3,482	6 626
1,741		203	3,084	8,968
1,380		164	4,702	6,136
9,323		2,705	30,164	71,414
1,29,533	22,696	63,499	10,60,666	12,73,393

Spirits.—(Continued)

Districts for which there are no entries

—(Continued)

1868-69					1868-69 COMPARED WITH 1867-68			
License Fees		Public Distillery Fees	Still head Duty	Total	Consumption		Revenue	
Fixed Duty System	Monthly Tax System				Gross Gallons		Rupees	
Fixed Duty System	Monthly Tax System	Public Distillery Fees	Still head Duty	Total	Increase	Decrease	Increase	Decrease
22	23	24	25	26	27	28	29	30
Rupees	Rupees	Rupees	Rupees	Rupees				
724	299		5 249	5,004	2,619		5 562	80
9,4	8 830			8 890			1 60	
9,4	4 118			9 (9)	2 (16)		7 7-7	8)
4 03		1 (17	7) 1	85 167	16 6 7		14 178	
4 114		4 402	1 01 80	1 10 00	1 1 3		1 01	
		1 04)	32 64	37 007	15 7		10 116	
2 981		1 037	12 6 4	1 1 10	1 1		4 610	
2 119		837	9 7	1 1 3	1 4 5		3 7 4	
7 7		4 7	4 (7	4 19	1 52		2 44)	
200		1 003	19 004	2 3 7	13 47		6,0 8	
93 280		1 7 2	2 00 040	1 0 0 1	61 3)		71 3 0	
4 064		1 1 4	8 000	13 4 8	7, 83		2 34	
154		23	941	1 123	83		7(5	
8 6		977	24 05	28 015	29 3		8 740	
9 16		846	70 606	81 7	6 108		15 100	
3 14		334	11 80	15 4	4 937		4 0 4	
19 7		3 80	12 04)	1 15 17	21 4 7		31 74	
9 18	27	1 8	2 6 0	3 1	340		508	
7-1		2 0	4 7	1 5)	1 24)		878	
645		36)	6 1)	7 13	1 44)		1 442	
1 01	27	630	1 0 0 8	1 34	17		2 869	
6 114		6 5 1	2 7	31 12	9 449		12 3 7	
4 1	1 197	2 154	1 0	4 6	11 411		13 63)	
2 8 4		2 17	1 11	1 1 4	20 1 2		6 950	
19	2 763	313	1 04)	3 1 6	6		2 149	
13 08	19 608	10 31	53 176	96 41	1 2		37 0 3	
	11 800			11 6				
4	1 714	1	19	1 794	91		73	
4	11 70	1	19	13 94	31		73	
6 4	214	148	4 347	5 367	13			211
7 0		7-7	4 437	6 11)	3 113		3 137	1 73
		768	21 7-8	25 36	3 1		896	13
1 302		213	7 4 1	8 16		3)		
184		370	1 1 3	1) 8 0		3 0	1,600	
		218	3 845	3 14	1 73)			
8 2 8	208	2 434	55 943	61 681	5 440	43)	5 723	1 4
8 0		47	1 404	1 416	()		843	
819		234	8 6)	1 1 73	1 00		2 081	
413	591	73	2 085	3 73)	1 067		1 412	
1 4-7	591	354	19 (59	16 0-1	4 189		4 306	
6 594		1 08)	81 117	40 941	24 341		10 483	
14 2 1		8 694	81 8 1	1 1) (49	8- 414		2- 81-	
18 04)		18 191	1 81 032	2 16 184	2,3 7 223		46 230	
11 36 2		8 1-4	72 1 3	14 829	1 57 393		28 634	
14 11-		5 210	73 621	92 08	1 55 986		24 167	
1 006		1 089	88, 101	57 426	41 088		1- 917	
83,045		41 689	1 43 069	8 07 444	6,97 331		1 46 563	
		9,940	3,20 259	2 79 199	20,1 38		51 8 75	
1 8-2		111	16 647	16 608	76		413	
		178	24 698	28 1 8	4 262		9,1 6	
		68	24 559	24 687	3 683		9 730	
1,822	...	10,295	2 99 008	3,10 630	26,177		74 343	
494		233	1,647	2 363	239		64	
838		107	3 813	4 449	87			5 0
2 042		1,660	19,392	23 984	4,603		8 181	
508		743	23,810	30 148	2,162		3,584	
1,34 1		660	6,078	8 039	2 199		2,414	
1,904		837	9,381	11 522	1,117		1,624	
1,278		189	5,189	6 627	409		491	
9,289		3,828	73,901	87 162	11,143		18 358	57)
1,08,887	38,173	88,891	13,72,563	16,65,994	9,18,697	330	3,95,329	2 608

Table VI.—*Run of Spirits manufactured*

N. 2.—The names have been omitted of those

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBERS OF LICENSES IN FORCE IN THE YEAR.						QUANTITIES	
		Average of 1903-05.		1907-08.		1908-09.		Annual average of 1903-05.	
		Whole-sale.	Retail.	Whole-sale.	Retail.	Whole-sale.	Retail.	Whole-sale.	Retail.
		3.	4.	5.	6.	7.	8.	Gross Gallons.	Gross Gallons.
1	2.	3.	4.	5.	6.	7.	8.	9.	10.
ASSAM.	Kamrup ... ..	...	8	...	7	...	7	...	1,723
	Total ... ..	...	8	...	7	...	7	...	1,723
BHARAT- PORE.	Monghyr ... ..	...	5	...	16	...	16	...	136
	Patna ... ..	...	1	...	1	...	2	...	17
	Total ... ..	...	6	...	17	...	18	...	153
BURDWAN.	Banerwah ... ..	...	13	...	9	...	12	...	...
	Bardham ... ..	...	3	...	...	...	1	...	101
	Hoojly ... ..	...	14	...	16	...	17	...	737
	Midnapore ... ..	...	30	...	9	...	2	...	475
	Total	2	100	...	31	...	32	...	1,363
CHITTA- GONG.	Bulgoosh ... ..	...	5	...	5	...	4	...	402
	Tipperah ... ..	...	3	...	2	...	2	...	21
	Total ... ..	...	8	...	7	...	6	...	428
CHOTA- NAGPUR.	Manbhoom ... ..	...	1	...	...	...	...	...	...
	Total ... ..	...	1	...	...	...	...	...	...
COCH- BIBUR.	Goalparah	2	7	3	5	3	7	118	181
	Total	2	7	3	5	3	7	118	181
Dacca.	Backergunge	1	31	5	35	4	28	...	2,407
	Cachar	1	6	2	17	5	44	...	220
	Dacca	3	57	6	42	9	111	...	1,205
	Farrakka ... ..	...	2	...	1	...	4	...	85
	Mymensing	3	49	3	45	2	52	...	2,084
	Sylhet ... ..	...	8	...	14	...	11	...	939
	Total	8	158	16	161	23	265	...	6,014
OHISSA.	Balasore ... ..	...	1	...	...	...	...	...	...
	Outtrak ... ..	...	2	...	2	...	3	...	141
	Total ... ..	...	3	...	2	...	3	...	141
PRESI- DENCY.	Calcutta ... ..	...	216	...	212	...	208	...	1,53,981
	Jessore ... ..	...	34	...	59	...	47	...	167
	Nuddea ... ..	...	54	...	45	...	43	...	219
	24 Pargunnahs ... ..	...	84	...	80	...	53	...	4,018
	Total ... ..	...	387	...	396	...	350	...	1,58,285
RANIGUMPH.	Dinapore ... ..	...	2	...	2	...	2	...	178
	Mooreabad ... ..	...	37	...	31	...	32	...	...
	Rungpore ... ..	...	1	...	4	...	4	...	109
	Total	1	41	...	37	...	38	18	285
Grand Total		16	772	22	648	27	745	134	1,69,671

in India in the English method.

Districts for which there are no entries.

CHARGED WITH DUTY.				REVENUE.			
				ANNUAL AVERAGE OF 1863-68.			
In 1867-68.		In 1868-69.		License Fees.		Duty.	
Whole- sale.	Retail.	Whole- sale.	Retail.	Whole- sale.	Retail.	Whole- sale.	Retail.
Gross Gallons.	Gross Gallons.	Gross Gallons.	Gross Gallons.				
11.	12.	13.	14.	15.	16.	17.	18.
				Rupces.	Rupces.	Rupces.	Rupces.
.....	1,105	.....	561	.....	312	.....	2,540
.....	1,105	.....	561	.....	312	.....	2,540
.....	126 63	.....	123 30	.....	159 3	.....	.....
.....	104	.....	153	.....	161	.....	.....
.....	.....	.....	.....	.....	1,014 185	.....	.....
.....	103	.....	73	.....	2,851	.....	205
.....	429	.....	394	.....	10,544	.....	2,334
.....	1,360	.....	1,515	.....	1,536	.....	112
.....	1,808	.....	1,022	37	10,163	.....	2,651
.....	289 38	.....	211 124	.....	143 61	.....	33
.....	827	.....	335	.....	207	.....	33
.....	.....	.....	.....	.....	19	.....	.....
.....	.....	.....	.....	.....	19	.....	.....
190	220	118	390	30	200	.....	151
190	226	118	390	30	200	.....	151
.....	4,108	.....	2,429	28	2,549	.....	7,223
.....	1,100	.....	601	23	167	.....	600
.....	1,788	.....	1,848	48	8,421	.....	3,454
.....	60	.....	10	.....	60	.....	172
.....	1,804	.....	1,895	45	4,234	.....	6,175
.....	1,060	.....	724	.....	252	.....	1,273
.....	9,024	.....	7,907	141	10,661	.....	18,057
.....	.....	.....	.....	.....	1	.....	.....
.....	115	.....	185	.....	100	.....	891
.....	115	.....	185	.....	101	.....	391
.....	1,46,777	.....	1,31,054	.....	49,269	.....	4,70,891
.....	94	.....	100	.....	2,982	.....	.....
.....	83	.....	31	.....	3,983	.....	201
.....	5,495	.....	7,345	.....	10,662	.....	9,011
.....	1,52,459	.....	1,39,440	19	66,958	.....	4,80,163
.....	183	.....	88	.....	80	.....	.....
.....	277	.....	209	.....	3,304	.....	19
.....	460	.....	291	13	3,484	38	19
190	1,60,707	118	1,51,084	240	98,394	38	5,04,935

Table VI.—*Rum or Spirits manufactured*

N. B.—The names have been omitted

REVENUE							
ANNUAL AVERAGE OF 1888-89.		In 1907-08.					
Total.		License Fees.		Duty.		Total.	
Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.
19.	20.	21.	22.	23.	24.	25.	26.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	2,852	.....	296	.....	1,842	.....	2,138
.....	2,852	.....	296	.....	1,842	.....	2,138
.....	159 3	.....	276 12	.....	.....	.....	276 12
.....	161	.....	289	.....	.....	.....	289
.....	1,014 145 3,080	.....	784 204	.....	.....	.....	784 204
24 13	12,874 1,678	.....	1,588 236	.....	1,287	.....	2,875 236
37	18,944	.....	2,812	.....	1,257	.....	4,069
.....	143 97	.....	164 56	.....	.....	.....	164 56
.. ..	240	.. ..	220	.....	.....	.....	220
.....	10	.....	.....	.....	.....	.....	.....
.. ..	10	.....	.....	.....	.....	.....	.....
30	441	48	294	.....	.....	48	294
30	441	48	294	.....	.....	48	294
26 22 48	9,771 827 6,875	80 32 96	2,050 354 2,912	..... ..... .....	12,309 3,800 6,106	80 32 96	15,265 3,654 6,018
..... 45	241 10,400 1,525	..... 48	72 4,376 364	..... ..... .....	..... 3,000 1,935	..... 48	72 8,276 1,890
141	29,648	268	11,084	.....	26,650	366	36,684
.....	1 491	.....	96	.....	345	.....	441
.....	492	.. ..	96	.....	345	.....	441
..... 16 3	5,20,100 2,042 4,244	..... 32 16	50,540 2,000 2,308	..... ..... .....	4,58,484 11,604	..... 32 16	5,09,024 2,900 5,308
.....	19,703	.....	10,800	.....	.....	.....	22,404
19	6,47,119	48	67,548	.....	4,70,088	48	5,37,636
.....	80 3,304 110	.....	96 3,668 192	.....	.....	.....	96 2,568 192
51	3,503	.....	2,856	.....	.....	.....	2,856
279	6,08,319	363	55,444	.....	4,99,212	362	5,84,858

in India in the English method.—(Continued.)

of these Districts for which there are no entries.

In 1868-69.						1868-69 COMPARED WITH 1867-68.			
License Fees.		Duty.		Total.		Consumption.		Revenue.	
Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	Gross Gallons.		Rupees.	
Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	Increase.	Decrease.	Increase.	Decrease.
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.				
.....	388	.....	938	.....	1,220	.....	544	.....	912
.....	288	.....	938	.....	1,226	.....	514	.....	912
.....	536	.....	.....	.....	536	.....	3	280	.....
.....	20	.....	.....	.....	20	.....	38	8	.....
.....	556	.....	.....	.....	550	.....	41	268	.....
.....	1,104	.....	.....	.....	1,104	.....	.....	320	.....
.....	96	.....	.....	.....	96	.....	30	.....	109
.....	1,730	.....	1,002	.....	2,732	.....	95	.....	153
.....	192	.....	.....	.....	192	.....	149	.....	44
.....	3,112	.....	1,002	.....	4,114	149	125	320	305
.....	108	.....	.....	.....	109	.....	78	.....	56
.....	96	.....	.....	.....	96	86	.....	40	.....
.....	204	.....	.....	.....	204	86	78	40	56
.....
.....
48	286	.....	.....	48	286	93	.....	.....	8
48	286	.....	.....	48	286	92	.....	.....	8
96	2,464	.....	3,240	96	5,644	.....	1,874	.....	9,608
80	1,188	.....	2,708	80	3,871	.....	199	265	.....
144	6,914	.....	5,133	144	12,077	60	.....	4,107	.....
.....	114	.....	.....	.....	114	.....	59	42	.....
32	4,086	.....	3,890	32	7,488	91	.....	.....	808
.....	404	.....	800	.....	1,004	.....	336	.....	905
352	15,130	.....	15,068	352	30,198	161	2,268	4,414	10,608
.....
.....	104	.....	160	.....	264	70	.....	.....	187
.....	104	.....	160	.....	264	70	.....	.....	187
.....	49,800	.....	4,19,073	.....	4,08,873	.....	14,823	.....	40,151
.....	8,258	.....	.....	.....	3,250	15	.....	324	.....
33	8,084	.....	.....	.....	8,084	62	.....	.....	209
.....	12,106	.....	13,448	.....	25,653	1,851	.....	3,140	.....
32	68,214	.....	4,32,532	32	5,00,746	1,868	14,885	3,473	40,369
.....
.....	96	.....	.....	.....	96	.....	94	.....	.....
.....	2,934	.....	.....	.....	2,934	.....	74	416	.....
.....	192	.....	.....	.....	192	.....	.....	.....	.....
.....	3,272	.....	.....	.....	3,272	.....	108	416	.....
432	91,196	.....	4,40,678	432	5,40,874	2,414	19,109	8,981	52,638

Table VII.—Imported Wines and
N. B.—The names have been omitted of those

1. DIVISIONS.	2. DISTRICTS,	MAXIMUM NUMBER OF LICENSES				
		Average of 1863-68.				
		Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.
1.	2.	3.	4.	5.	6.	7.
ASSAM	Durrang ...	3	1	2	2	8
	Kamrup ...	1	1	2	2	6
	Lakhimpore ...	1	1	1	1	4
	Nowgong ...	1	1	1	1	4
	Seebsaugor ...	1	1	1	1	4
	Total ...	6	4	6	6	22
BRAHMAPUTRA	Bhanganpore ...	1	1	4	4	10
	Monglur ...	6	1	16	16	33
	Purneah ...	3	1	5	5	14
	<i>Southal Pergunnahs.</i>					
	Deoghur ...	1	3	5	5	14
	Total ...	11	4	30	30	75
BURDWAN	Bancoorah ...	2	1	2	2	7
	Beerbhooma ...	5	5	2	2	14
	Burdwan ...	5	2	15	15	37
	Hooghly ...	5	2	19	19	45
	Midnapore ...	1	1	17	17	20
	Total ...	13	8	55	55	121
CHITTAGONG	Bulloah ...	2	1	5	5	13
	Chittagong ...	1	1	9	9	11
	Tipperah ...	1	1	5	5	8
	Total ...	3	2	19	19	29
CHOTA-NAGPORE	Hazareebaugh ...	3	1	2	2	8
	Lohardugga ...	1	1	2	2	5
	Maunbhoom ...	1	1	2	2	5
	Total ...	5	2	6	6	19
COOCH-BEHAR	Darjeeling ...	5	2	2	2	11
	Goalparah ...	1	1	1	1	4
	Total ...	6	3	3	3	15
DACCA	Backergunge ...	2	1	16	16	25
	Cachur ...	4	1	6	6	17
	Dacca ...	11	1	41	41	53
	Furcedpore ...	1	1	2	2	5
	Mymensing ...	1	1	9	9	12
	Sylhet ...	2	1	3	3	6
	Total ...	21	5	77	77	103
ORISSA	Balasore ...	4	3	3	3	13
	Cuttack ...	1	1	5	5	8
	Pooree ...	1	1	1	1	4
	Total ...	6	5	9	9	29
PATNA	Chumparan ...	1	1	1	1	4
	Gya ...	2	1	3	3	6
	Patna ...	15	4	16	16	41
	Sarun ...	1	1	8	8	11
	Shahabad ...	4	1	5	5	10
	Tirhoot ...	3	1	8	8	12
	Total ...	26	9	31	31	66
PRESIDENCY	Calcutta ...	23	58	178	178	239
	Jessore ...	1	1	4	4	6
	Nuddea ...	6	2	11	11	19
	24 Pergunnahs ...	7	4	24	24	35
	Total ...	37	65	217	217	299
RAJSHAHYS	Bograh ...	2	1	1	1	5
	Dinagpore ...	1	1	3	3	5
	Maldah ...	8	1	16	16	25
	Mooreshedabad ...	1	1	3	3	5
	Purbna ...	3	1	4	4	8
	Rangpore ...	1	1	5	5	7
	Total ...	13	5	32	32	40
	Grand Total ...	144	72	484	484	700

Spirituous and Fermented Liquors Districts for which there are no entries.

IN FORCE IN THE YEAR.

1867-68.				
Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.
8.	9.	10.	11.	12.
..... 4	..... 1	.....	8	3
1	.....	.....	4	8
1	.....	.....	1	3
1	.....	.....	.....	2
7	2	.....	9	18
1	.....	.....	2	3
7	5	.....	17	29
2	.....	.....	5	7
..... 2	..... 4	.....	2	2
.....	.....	.....	2	4
12	0	.....	28	40
..... 7	..... 6	.....	4	4
.....	.....	.....	14	20
7	3	.....	24	34
2	.....	.....	16	18
16	0	.....	60	66
..... 1	.....	.....	7	7
.....	.....	.....	8	9
.....	.....	.....	5	5
1	.....	.....	20	21
3	.....	.....	3	0
2	.....	.....	3	5
2	1	.....	2	5
7	1	.....	8	16
3	5	.....	3	11
.....
3	5	.....	3	11
5	.....	.....	80	35
5	1	.....	9	15
9	.....	.....	40	49
1	.....	.....	3	4
2	.....	.....	16	18
2	.....	.....	3	5
24	1	.....	101	126
..... 6	..... 3	.....	3	3
.....	.....	.....	5	14
.....
6	3	.....	8	17
1	.....	.....	1	2
1	.....	.....	3	4
15	7	.....	15	37
1	.....	.....	6	7
5	1	.....	5	11
4	.....	.....	3	7
27	9	.....	33	69
13	36	.....	169	218
2	.....	.....	6	8
4	4	.....	12	20
7	3	.....	21	31
26	43	.....	208	277
..... 2	.....	.....	2	2
.....	.....	.....	2	4
.....	.....	.....	1	1
7	1	.....	15	23
.....	.....	.....	4	4
.....	.....	.....	5	5
4	.....	.....	7	11
13	1	.....	30	50
143	52	.....	514	738

Table VII.—Imported Wines and

N. B.—The names have been omitted of those

MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.					Annual Average.	
1888-89.						
Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.
13.	14.	15.	16.	17.	18.	19.
					Rupees.	Rupees.
.....	.....	.....	7	7	.....	.....
2	.....	.....	3	5	42	.....
4	.....	.....	6	9	10	60
2	.....	.....	3	5	13	.....
2	1	.....	2	5	10	5
10	1	.....	20	31	64	65
3	1	.....	2	6	19	.....
3	4	.....	13	30	99	120
2	.....	.....	7	9	51	.....
.....	.....	.....	2	2	.....	.....
2	3	1	1	9	6	106
15	10	1	30	56	175	286
.....	.....	.....	1	1	2	0
.....	.....	.....	2	2	.....	.....
7	0	.....	14	27	77	138
6	3	.....	45	54	99	175
2	.....	.....	15	17	19	.....
15	0	.....	77	101	215	673
.....	.....	.....	7	7	.....	.....
1	1	.....	6	14	82	.....
1	.....	.....	4	5	3	.....
5	1	.....	20	26	85	.....
2	.....	.....	2	1	57	.....
2	.....	.....	3	5	19	.....
2	2	.....	3	7	19	5
0	2	.....	8	16	95	5
4	5	.....	1	13	89	112
.....	.....	.....	7	7	.....	.....
1	5	.....	11	20	84	112
6	.....	.....	32	39	39	.....
6	.....	.....	11	20	70	55
12	.....	.....	40	52	179	50
.....	.....	.....	6	5	19	.....
2	.....	.....	28	30	10	.....
2	.....	.....	3	5	32	.....
29	.....	.....	122	150	315	105
.....	.....	.....	8	8	.....	.....
5	2	.....	10	17	59	239
5	2	.....	13	20	13	239
1	.....	.....	1	2	.....	.....
1	.....	.....	1	3	93	.....
19	.....	.....	14	36	243	240
1	.....	.....	6	7	24	.....
6	2	.....	5	13	60	65
4	.....	.....	4	8	49	.....
41	0	.....	31	69	115	305
14	82	.....	205	251	377	7,912
1	.....	.....	13	13	19	.....
6	4	.....	10	19	90	165
7	3	.....	27	37	112	323
27	30	.....	254	320	598	8,400
.....	.....	.....	1	1	.....	.....
2	.....	.....	4	5	35	.....
7	1	.....	15	26	129	85
.....	.....	.....	7	7	.....	.....
5	.....	.....	8	3	45	.....
.....	.....	.....	8	13	.....	.....
14	1	.....	42	57	209	85
160	78	1	629	865	2,314	10,299

Spiruous and Fermented Liquors.—(Continued.)

Districts for which there are no entries.

REVENUE FROM LICENCE FEES.															
of 1868-69.			In 1867-68.					In 1868-69.					1868-69 compared with 1867-68.		
Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Increase.	Decrease.	
20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	50	50	.....	.....	.....	92	92	.....	.....	.....	132	132	40	.....
.....	86	128	64	.....	.....	100	224	32	.....	.....	140	172	.....	52
.....	97	116	16	100	.....	48	164	64	.....	.....	101	168	4	.....
.....	7	20	10	.....	.....	30	52	32	.....	.....	90	124	74	.....
.....	15	16	16	25	.....	.....	41	32	92	.....	48	172	131	.....
.....	180	335	112	125	.....	338	573	160	92	.....	520	772	251	52
.....	169	188	16	.....	.....	96	112	48	75	.....	90	219	107	.....
.....	709	928	96	400	.....	801	1,300	125	575	.....	684	1,091	.....	200
.....	248	290	32	.....	.....	205	240	32	.....	.....	202	294	54	.....
.....	144	316	.....	183	.....	74	74	32	500	33	62	62	.....	12
.....	1,270	1,731	144	543	.....	1,236	1,903	249	950	32	1,040	2,202	620	221
.....	62	121	.....	.....	.....	96	96	.....	.....	.....	16	16	16	.....
.....	70	50	.....	.....	.....	.....	.....	.....	.....	.....	96	96	.....	.....
.....	661	1,296	112	550	.....	652	1,511	112	680	.....	648	1,360	.....	54
.....	833	1,098	112	260	.....	916	1,278	96	300	.....	1,772	2,108	590	.....
.....	520	548	32	.....	.....	514	546	32	.....	.....	600	632	60	.....
.....	2,156	3,044	250	600	.....	2,178	3,231	240	901	.....	5,082	4,172	992	54
.....	160	166	.....	.....	.....	270	270	.....	.....	.....	256	256	.....	20
.....	362	394	16	.....	.....	548	364	64	25	.....	380	409	105	.....
.....	150	183	.....	.....	.....	160	160	16	.....	.....	148	164	4	.....
.....	708	713	16	.....	.....	764	800	60	25	.....	784	859	109	20
.....	97	154	18	.....	.....	165	156	32	.....	.....	90	128	.....	29
.....	49	68	32	.....	.....	100	132	32	.....	.....	68	100	.....	33
.....	89	113	32	25	.....	96	163	32	175	.....	132	339	100	.....
.....	235	335	112	25	.....	504	111	99	175	.....	290	567	183	60
.....	61	250	64	450	.....	114	624	48	367	.....	150	601	.....	27
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	232	232	242	.....
.....	64	289	64	450	.....	114	628	48	367	.....	418	633	232	27
.....	650	669	80	.....	.....	1,292	1,372	96	.....	.....	1,342	1,438	60	.....
.....	145	273	80	75	.....	178	343	96	.....	.....	360	453	123	.....
.....	1,425	1,651	114	.....	.....	1,352	1,490	192	.....	.....	1,376	1,508	72	.....
.....	55	71	16	.....	.....	64	80	.....	.....	.....	156	156	76	.....
.....	367	367	32	.....	.....	644	676	32	.....	.....	1,152	1,144	604	.....
.....	110	172	32	.....	.....	100	112	32	.....	.....	114	170	44	.....
.....	2,755	3,205	384	75	.....	3,650	4,089	114	.....	.....	1,540	1,978	880	.....
.....	76	76	.....	.....	.....	124	128	.....	.....	.....	114	114	16	.....
.....	119	430	96	175	.....	180	471	60	175	.....	340	565	114	.....
.....	26	26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	250	511	96	175	.....	305	679	60	175	.....	484	739	160	.....
.....	10	16	16	.....	.....	36	54	16	.....	.....	48	64	10	.....
.....	171	209	16	.....	.....	120	136	16	.....	.....	48	64	.....	72
.....	691	1,171	240	425	.....	622	1,267	240	325	.....	500	1,194	.....	94
.....	104	124	16	.....	.....	112	128	16	.....	.....	124	140	12	.....
.....	216	510	70	100	.....	204	543	96	200	.....	196	462	100	.....
.....	123	171	64	.....	.....	144	208	64	.....	.....	192	206	48	.....
.....	1,315	2,039	431	523	.....	1,249	2,196	166	523	.....	1,188	2,209	179	166
.....	28,240	30,629	224	7,241	.....	31,208	38,433	224	6,783	.....	31,290	38,267	.....	396
.....	135	304	16	.....	.....	150	196	16	.....	.....	124	140	244	.....
.....	450	714	64	250	.....	514	824	60	325	.....	395	773	.....	65
.....	1,829	2,255	112	273	.....	1,880	2,267	112	300	.....	2,014	2,876	600	.....
.....	30,704	39,704	416	7,726	.....	33,782	41,924	132	7,406	.....	34,516	42,366	654	421
.....	27	27	.....	.....	.....	52	52	.....	.....	.....	40	40	.....	12
.....	101	136	32	.....	.....	96	128	32	.....	.....	104	136	6	.....
.....	711	924	112	100	.....	652	864	112	100	.....	744	936	72	.....
.....	127	127	.....	.....	.....	192	192	.....	.....	.....	220	220	28	.....
.....	162	162	.....	.....	.....	180	180	.....	.....	.....	114	114	.....	46
.....	188	233	64	.....	.....	204	358	60	.....	.....	320	400	42	.....
.....	1,806	1,590	208	100	.....	1,605	1,816	224	100	.....	1,544	1,908	160	58
.....	40,945	53,561	2,239	10,884	.....	45,420	58,243	2,344	10,717	32	44,392	61,686	4,521	1,070

Table VIII.—

N. B.—The names have been omitted of those

MAXIMUM NUMBER OF LICENSES

DIVISION.	DISTRICTS.	AVERAGE OF 1803-08.			1867-69.		
		Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
1.	2.	3.	4.	5.	6.	7.	8.
ARUN.	Coseyah and Jynteah Hills	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....	.....
	Kamroop	1	.....	1	6	2	8
	Tukhimpore	.....	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....	.....
	Sebsaugor	.....	.....	.....	.....	.....	.....
	Total	1	.....	1	6	2	8
BHAGULPORE.	Bhagulpoore	340	.....	340	355	.....	355
	Monghyr	708	.....	708	860	1	861
	Purneah	140	1	141	131	1	132
	South Pergunnahs.	.....	.....	.....	.....	.....	.....
	Deoghur	6	.....	6	10	.....	10
	Godda	1	.....	1	1	.....	1
	Nya-Doomka	2	25	27	2	120	122
	Rajmahal	11	.....	11	8	.....	8
	Total	1,206	26	1,233	1,367	122	1,489
BURDWAN.	Bancoorah	5	.....	5	2	.....	2
	Beerbhoom	4	21	25	4	36	40
	Burdwan	52	2	54	53	.....	55
	Hooghly	141	61	202	143	75	218
	Midnapore	32	.....	32	36	.....	36
	Total	234	84	318	232	108	340
CHITTA-GONG.	Buldoah	.....	11	11	.....	4	4
	Chittagong	30	160	190	37	176	213
	Tipperah	2	4	6	1	4	5
	Total	32	175	207	38	184	222
CHOTA-NAG-PUR.	Hazareebaugh	85	.....	85	43	.....	43
	Lehardugga	11	18	29	10	151	161
	Maunbhoom	.....	.....	.....	.....	.....	.....
	Singbhoom	8	.....	8	7	.....	7
	Total	104	46	150	60	151	211
DACCA.	Backergunge	1	21	22	2	7	9
	Cachar	.....	1	1	.....	.....	.....
	Dacca	5	23	28	4	19	23
	Furzedpore	.....	.....	.....	.....	.....	.....
	Mymensing	.....	.....	.....	.....	.....	.....
	Sylhet	.....	3	3	.....	5	5
	Total	6	49	55	6	31	37
GURDAH.	Balasore	55	.....	55	51	.....	51
	Cuttack	425	.....	425	394	.....	394
	Pooree	103	.....	103	104	.....	104
	Total	583	.....	583	549	.....	549
PATNA.	Chumpanu	806	430	1,245	809	117	926
	Gya	1	.....	1	4,358	.....	4,358
	Patna	3,692	.....	3,692	3,004	.....	3,004
	Sarun	1,415	1,165	2,580	2,024	1,765	3,789
	Shahabad	588	.....	588	653	.....	653
	Tirhoot	2,068	73	2,761	4,171	127	4,298
	Total	9,100	1,677	10,867	16,077	2,009	17,996
PRESIDENCY.	Calcutta	113	268	381	84	820	404
	Jessore	1	.....	1	1	.....	1
	Nudda	8	11	19	8	13	20
	24-Pergunnahs.	132	40	161	151	19	170
	Total	254	328	583	244	851	605
RAJSHAHIE.	Bogra	1	7	8	.....	11	11
	Dinajepore	10	09	79	10	84	94
	Maldah	61	12	73	61	12	73
	Moorshedabad	48	6	54	60	6	66
	Pubna	.....	1	1	.....	1	1
	Rajshahye	5	14	19	5	23	28
	Rungpore	.....	2	2	.....	5	5
	Total	125	111	236	136	142	278
	Grand Total	11,735	2,495	14,330	18,625	3,000	21,625

Tdr.

Districts for which there are no entries.

IN FORCE IN THE YEAR.

1868-69.			ANNUAL AVERAGE OF 1868-69.		
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
9.	10.	11.	12.	13.	14.
..... 6 ..... .....	..... ..... 5 ..... .....	..... ..... 11	Rupees. 24	Rupees.	Rupees. 24
6	5	11	24	.....	24
858 942 133	..... ..... 1	858 943 133	17,218 43,113 7,047	..... ..... 1	17,218 43,113 7,047
9 1 9 13	..... ..... ..... .....	9 1 9 13	249 565 5 3,060	..... ..... ..... 36	249 565 41 3,066
1,465	1	1,466	71,282	87	71,319
2 3 57 154 40	..... ..... 60 100	2 63 57 264 40	136 234 4,361 10,902 2,321	..... ..... 21 2 68	136 255 4,363 10,970 2,321
250	180	416	17,954	91	18,045
..... 33 1	..... 4 155 7	..... 4 219 9	..... 791 14	..... 11 160 4	..... 11 961 18
34	108	280	805	175	980
43 15 12	..... ..... 56	43 71 12	3,677 330 321	..... ..... 40	3,677 366 321
70	56	126	4,318	46	4,364
2 4 1	7 8 3	9 12 3	50 525	21 5 10 28	71 535 28
7	18	25	575	64	639
61 419 100	..... ..... .....	61 419 100	1,523 15,333 3,893	..... ..... .....	1,523 15,333 3,893
579	.....	579	20,748	.....	20,748
885 4,241 3,031 2,069 688 4,337	156 1,892 24	1,041 4,241 3,031 3,851 712 4,337	14,456 81,853 63,886 28,708 15,328 84,864	411 1,102 41	14,807 81,353 63,886 30,000 15,328 84,905
16,151	2,062	18,213	2,89,686	1,554	2,91,230
63 3 9 149	..... ..... ..... 21 21	406 3 80 170	52,407 181 211 1,575	..... ..... ..... 11 49	52,706 181 223 1,624
243	455	698	54,464	329	54,793
..... 15 62 55 1 4	..... 13 69 18 7 4 23 3	..... 13 108 78 62 5 27 8	..... 9 820 5,794 6,931 215	..... 9 90 12 6 5 18 2	..... 18 910 5,806 6,937 5 233 2
137	154	291	13,769	142	13,911
18,948	3,107	22,055	4,73,624	2,438	4,76,062

Table VIII.—

N. B.—The names have been omitted of those

REVENUE FROM

In 1967-68.			In 1969-69.		
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
15.	16.	17.	18.	19.	20.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
118	2	120	107	5	112
118	2	120	107	5	112
18,994	1	18,994	18,938	1	18,938
47,113	1	47,114	48,563		48,568
6,007		6,008	6,838		6,833
601		601	602		602
579		579	657		650
14	170	184	103		89
4,169		4,169	4,816		4,816
78,108	179	8,286	80,037	1	80,039
24		24	26		26
211	36	247	271		261
3,680	2	3,681	3,692	60	3,622
10,026	70	10,026	10,731	100	10,861
2,200		2,200	2,202		2,202
10,754	108	10,862	17,172	160	17,332
888	4	892	773	4	777
12	176	188	13	185	198
160	4	164	74	7	81
3,730	151	3,881	2,660	50	2,710
261		261	327		323
333		333	338		338
4,333	151	4,484	3,331	56	3,387
60	7	67	72	7	79
252	9	261	228	8	236
	5	5	8		8
312	21	333	308	18	326
1,778		1,778	1,670		1,670
16,225		16,225	15,823		15,823
3,925		3,925	3,714		3,714
21,928		21,928	21,207		21,207
16,434	149	16,583	16,485	166	16,651
89,023		89,023	87,047		87,047
79,433		79,433	84,070		84,070
38,906	1,811	38,417	32,803	1,883	34,686
16,902		16,902	16,641	24	16,665
82,592	127	82,719	1,01,933		1,01,933
3,17,702	2,087	3,19,789	3,33,978	2,063	3,41,041
41,136	320	41,456	38,180	413	38,593
180		180	173		173
341	12	353	272	21	293
17,928	19	17,947	17,307	21	17,418
59,485	351	59,836	56,031	465	56,496
766	11	777	737	13	750
6,258	85	6,343	7,212	88	7,300
7,341	12	7,353	7,907	16	7,923
	6	6	4	7	11
213	1	214	241	4	245
	287	288		23	23
	8	8		3	3
14,598	144	14,742	16,174	154	16,328
5,14,828	3,226	5,18,054	5,34,140	3,108	5,37,248

Districts for which there are no entries.

LICENSE FEES.

1883-89 COMPARED WITH 1887-88.					
Increase.			Decrease.		
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
21.	22.	23.	24.	25.	26.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
21.	22.	23.	24.	25.	26.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
11	3	11	11	11	11
1,463	1,452	1,452	50	1	50
1	1	1	34	170	35
100	100	100			187
10	417	417			
417					
2,019	2,000	2,000	99	177	248
303	24	14	3		3
125	30	301	10	2	
2		156			
430	54	472	12	2	2
	9				
	3	3	110		107
	12	3	110		107
60			1,073	95	1,073
5		5			29
71		5	1,073	95	1,102
12		12			
8		6	24	1	26
				3	3
29		20	24	3	27
			108		109
			402		403
			211		211
			721		721
51	7	59			
4,637	73	4,637	2,779		2,776
730	24	753	803		731
19,810		19,813		127	
24,767	103	24,671	3,591	127	3,609
12	93	12	2,916		2,553
31	9	40	531		529
43	104	52	3,477		3,342
1,001	3	1,008	10		10
558	4	560			
4	1	7			
29	3	27		1	3
				2	
1,595	13	1,604	19	3	18
23,945	289	26,837	9,124	407	9,124

CHOTA-NAGPUR	Lohardugga	27	42	40	312	497	728	231	.....
	Maunbhoom	35	41	67	2,158	3,336	5,987	2,651	.....
	Singhbhoom	7	9	20	223	439	624	185	.....
	Total	69	92	127	2,723	4,272	7,339	3,067	.....
COOCH-BEHAR	Darjeeling	4	9	...	115	165	.....	.....	165
	Total	4	9	...	115	165	.....	.....	165
DACA	Cachar	1	2	5	14	68	182	114	.....
	Dacca	7	6	7	30	21	23	2	.....
	Furreedpore	1	1	1	4	8	96	88	.....
	Sylhet	14	16	21	3,387	5,800	4,066	.....	1,734
PRESIDENCY	Total	23	25	34	3,435	5,897	4,367	204	1,734
	Jessore	1	1	5	30	8	21	13	.....
	Nuddea	21	19	16	1,061	741	756	15	.....
	24 Pergunnahs	1	2	1	66	56	4	.....	52
RAJSHAHY	Total	23	22	22	1,157	805	781	28	52
	Bograh	6	14	6	189	237	137	.....	100
	Dinapore	2	2	2	172	195	195	.....	.....
	Maldah	11	9	8	167	172	163	.....	9
RAJSHAHY	Moorshedabad	193	203	208	12,273	9,493	12,662	2,769	.....
	Pubna	1	1	2	52	48	80	32	.....
	Rajshahye...	6	6	6	119	120	132	12	.....
	Total	219	235	232	12,971	10,665	13,369	2,813	109
Grand Total		1,385	1,445	1,542	1,11,922	1,03,843	1,28,948	27,515	2,410

Table X.—*Chárids.*

N. B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.				REVENUE FROM LICENSE FEES.				
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1868-69 compared with 1867-68.		
								Increase.	Decrease.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	
BHAGNAPUR ...	Bhagnulpore ...	1	.....	.....	9	.....	.....	Rupees.	Rupees.
	Total ...	1	.....	.....	9	.....	.....	.....	.....
BARDWAN ...	Bancoorah ...	1	.....	.....	6	... ..	.....	.....	.....
	Beerboom ...	1	1	1	11	12	12	.....	.....
	Bardwan ...	4	4	4	118	96	108	12	.....
	Hooghly ...	20	18	21	509	435	502	67	.....
	Midnapore ...	1	.....	.....	1	.....	.....	.....	.....
	Total ...	27	23	26	645	543	622	79	.....

[illegible]

Table XI.—*Siddhi, Sūzi or Bhag.*

N. B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.				REVENUE FROM LICENSE FEES.					
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-69.	In 1867-68.	In 1868-69.	1868-69 compared with 1867-68.		10.	
								Increase.	Decrease.		
1.	2.	3.	4.	5.	6.	7.	8.	9.			
BHAUGULPORE	Bhaugulpore	1	1	1	163	124	124	.....	.....	.....	Rupees.
	Monghyr	1	2	2	35	33	14	.....	.....	19	.....
	<i>Sonthal Pergunnahs.</i>										
	Deoghur	1	2	2	19	38	53	15		.....	Rupees.
	Total	3	5	5	217	195	191	15		19	
BURDWAN	Bancoorah	3	3	3	89	80	80	.....	.....	.....	.....
	Beerbhoom	2	3	2	24	26	24	.....	.....	2	.....
	Burdwan	3	3	3	82	77	89	12	.....	.....	.....
	Hooghly	14	13	17	389	378	403	90	.....	.....	.....
	Midnapore	3	3	2	133	148	140	.....	.....	8	.....
	Total	25	25	27	767	709	801	102		10	
CHOTA-NAGPORE	Hazareebagh	10	10	15	339	366	435	119		.....	.....
	Lohardugga	2	2	3	20	24	16	183		8	.....
	Maunbhoom	16	15	25	321	318	501	.....		.....	.....
	Total	28	27	43	680	708	1,002	302		8	

Table XII.—*Mijn.*

N. B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.				REVENUE FROM LICENSE FEES.				
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1868-69 compared with 1867-68.		10.
								Increase.	Decrease.	
1.	2.	3.	4.	5.	6.	7.	8.	9.		
BRAHUIPORA	Monghyr	1	2	2	26	33	14	.....	19	
	Sonthal Pergunnahs.	1	1	.....	18	23	1	.....	22	
	Deoghur	2	3	2	44	56	15	.....	41	
	Total	1	.....	.....	4	.....	.....	.....	.....
BURDWAN	Bancoorah	1	.....	.....	11	.....	.....	.....	.....
	Burdwan	1	.....	.....	5	.....	9	9	.....
	Hooghly	1	.....	1	8	4	5	1	.....
	Midnapore	2	1	2	.....	.....	.....	.....	.....
	Total	5	1	3	28	4	14	10	.....
CHITTAGONG	Tipperah	2	1	1	16	12	12	.....	.....
	.....	2	1	1	16	12	12	.....	.....
	Total	4	3	3	119	96	104	8	.....
CHOTA-NAGPORE	Hazareebaugh	2	2	3	10	11	9	.....	2	
	Lohardugga	6	5	6	129	107	113	8	2	
	Total	8	8	9	.....	.....	.....	.....	.....

Dacca	Backergunge	...	...	...	1	3	2	...	18	25	26	1	...
Dacca	Dacca	...	...	...	2	2	2	...	180	108	121	13	...
	Total	...	...	...	3	5	5	5	198	133	147	14	...
Orissa	Balasore	...	...	...	1	...	...	...	2	...	...	...	...
	Cuttack	...	...	...	3	...	...	...	9	...	...	...	...
	Pooree	...	...	...	1	1	1	1	35	36	36	...	...
	Total	...	...	...	5	1	1	1	46	36	36	...	...
Patna	Chumparun	...	...	...	2	5	9	6	6	7	20	13	...
	Gya	...	...	...	1	...	...	17	17	...	...	...	...
	Patna	...	...	...	14	19	21	254	254	255	400	145	...
	Sarun	...	...	...	2	2	2	67	67	99	76	...	...
	Shahabad	...	...	...	1	1	1	100	100	106	108	2	23
	Tirhoot	...	...	...	5	5	6	81	81	64	98	34	...
	Total	...	...	...	25	32	39	525	525	531	702	194	23
Presidency	Calcutta	...	...	...	6	6	5	1,484	1,484	1,212	1,141	...	71
	Jessore	...	...	...	...	...	1	...	...	...	2	2	...
	24-Pergunnahs	...	...	...	2	4	4	27	27	55	58	3	...
	Total	...	...	...	8	10	10	1,511	1,511	1,267	1,201	5	71
Rajshahye	Dinagapore	...	...	...	1	...	...	10	10	...	...	...	...
	Maldah	...	...	...	...	1	...	...	...	4	...	...	4
	Moorsshedabad	...	...	...	1	...	1	46	46	...	7	7	...
	Rajshahye	...	...	...	1	1	...	12	12	12	...	...	12
	Total	...	...	...	3	2	1	68	68	16	7	7	16
	Grand Total	...	...	...	59	60	68	2,565	2,565	2,162	2,247	238	153

Table XIII.—*Madd.*

N.B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.						REVENUE FROM LICENSE FEES.			
		Average of 1863-65.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1865-69, compared with 1867-68.		Rupees.	Rupees.
								Increase.	Decrease.		
1	2	3	4	5	6	7	8	9	10		
ASSAM ...	Cossyah and Jynteah Hills	1		1	27		28	28	68		
	Durrung	4	3	3	134	160	92	.....	.....
	Kamroop	5	5	5	315	364	456	.....	.....
	Lukhipore	1	4	3	49	245	366	121	.....	
	Nowgong	2	2	2	355	332	360	28	.....	
	Sechsangor	2	3	4	71	132	504	372	.....	
BHAUGULPORE	Total	15	17	18	951	1,233	1,806	641	68		
	Bhaugulpore	13	12	10	642	515	760	215	.....	
	Monghyr	9	11	14	477	484	534	50	.....	
	Purneah	23	26	27	4,913	3,109	4,092	963	.....	
	Sonthal Pergunnahs.										
	Rajmehal	3	1	1	95	44	60	16	.....	
BURDWAN	Total	53	50	52	6,127	4,152	5,446	1,294	.....	
	Bancoorah	4	3	.....	954	313	.....	.....	343		
	Beerbhoom	5	4	4	191	192	208	16	.....	
	Burdwan	6	7	7	939	973	1,165	192	.....	
	Hooghly	37	39	39	4,197	4,917	5,121	174	.....	
	Midnapore	25	22	20	1,914	1,508	1,732	224	.....	
CHITTAGONG	Total	77	75	70	8,195	7,963	8,226	606	343		
	Bulloeah	1	.....	.....	25	.....	.....	.....	.....
	Chittagong	14	11	10	740	716	676	.....	40		
	Tipperah	1	1	1	80	48	48	.....	.....
	Total	16	12	11	845	764	724	...	40		
	Hazareebaugh	4	3	3	343	146	313	197	.....	
CHOTA-NAGPORE	Lohardugga	2	2	4	237	168	140	.....	28		
	Maunbhoom	6	5	7	754	530	678	148	.....	
	Total	12	10	14	1,334	844	1,161	345	28		

COCH-BEHAR	Darjeeling Goalparah	...	...	1	8	1	192	224	72	.....	152
		...	...	9	9	9	807	848	612	.....	236
	Total	...	...	...	...	...	...	...	...	...	...
DACCA	Backergunge	...	...	1	2	1	136	103	45	.....	55
	Cachar ...	...	...	2	2	4	302	251	428	177	.....
	Dacca ...	...	...	1	1	1	64	48	48	.....	.....
	Furzedpore	...	...	5	5	5	418	415	402	.....	13
	Mymensing	...	...	9	5	6	812	432	878	.....	54
	Sylhet	...	...	18	20	31	1,072	1,210	1,237	27	.....
	Total	...	...	36	41	48	2,804	2,459	2,541	204	122
ORISSA	Balasore	...	...	13	11	11	930	958	1,105	147	.....
	Cuttack	...	...	19	17	22	1,315	1,136	1,112	.....	24
	Pooree	...	...	2	2	2	177	200	262	62	.....
	Total	...	...	34	30	35	2,422	2,294	2,479	209	24
PATNA	Gya ...	...	...	2	2	4	104	70	164	94	.....
	Patna ...	...	...	12	10	5	548	456	168	.....	288
	Sarun ...	...	...	1	2	1	57	32	24	.....	28
	Shahabad	...	...	1	1	1	19	12	48	36	.....
	Tirhoot ...	...	...	2	1	3	318	313	524	211	.....
	Total	...	...	18	16	14	1,046	903	928	341	316
PRESIDENCY	Calcutta	...	...	57	53	54	13,066	12,155	12,382	227	.....
	Jessore	...	...	5	6	9	400	472	576	104	.....
	Nuddea...	...	...	20	19	20	1,620	1,652	1,980	328	.....
	24-Pergunnahs	...	...	52	50	45	9,159	9,107	8,090	.....	1,017
	Total	...	...	134	128	128	24,245	23,456	23,028	659	1,017
	Bograh	...	...	16	17	17	1,585	1,058	748	.....	310
RAJSHAHYE	Dinagpore	...	...	49	52	53	2,770	720	810	90	.....
	Maldah	...	...	56	56	57	5,242	5,018	5,543	525	.....
	Moorshedabad	...	...	34	42	40	4,870	1,784	2,529	745	.....
	Pubnah	...	...	11	12	7	1,892	1,880	661	.....	1,219
	Rajshahye	...	...	82	16	18	3,403	1,569	2,060	491	.....
	Rungpore	...	...	33	25	16	1,624	1,880	1,678	.....	202
	Total	...	...	231	220	208	21,386	13,909	14,029	1,851	1,781
	Grand Total	...	...	635	608	607	70,162	58,755	60,950	6,150	3,925

TABLE XIV.—Chindú.

X. B.—The names have been omitted of those Districts for which there are no entries.

1. DIVISION.	2. DISTRICTS.	3. MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.			REVENUE FROM LICENSE FEES.				
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1868-69 compared with 1867-68.	Increase. Decrease.
		3.	4.	5.	6. Rupees.	7. Rupees.	8. Rupees.	9. Rupees.	
ASSAM	...	...	...	...	...	...	...	...	...
	Kamroop	5	5	5	218	364	456	92	.....
	Total	5	5	5	218	364	456	92	.....
BHAUGULPORE...	Bhaugulpore	1	2	2	31	88	120	32	.....
	Monghyr	.....	2	1	8	40	40	.....	.....
	Total	1	4	3	39	128	160	32	.....
BUEDWAN	Hooghly	1	.....	.....	23	.....	.....	.....	.....
	Total	1	.....	.....	23	.....	.....	.....	.....

CHITTAGONG ...	Chittagong ...	3	3	5	179	308	376	68	.....
	Tipperah ...	1	1	1	219	180	180	.....	.....
	Total	4	4	6	398	488	556	68	.....
COOCH-BEHAR ...	Goalparah ...	.....	.....	1	.....	.....	205	205	.....
	Total	.....	.....	1	.....	.....	205	205	.....
DACCA ...	Backergunge ...	1	1	2	193	168	156	.....	12
	Cachar ...	1	.....	2	20	.....	36	36	.....
	Dacca ...	27	25	26	1,795	1,586	1,591	5	.....
	Mymensing ...	13	13	13	1,228	1,178	1,635	157	.....
	Sylhet ...	1	2	1	42	72	70	.....	2
	Total	43	41	44	3,278	3,301	3,458	193	14
PRESIDENCY ...	Calcutta ...	14	16	16	3,796	4,229	4,264	85	.....
	Nuddea ...	1	1	.....	10	17	.....	.....	17
	24 Pergunnahs ...	2	3	3	199	372	255	.....	117
	Total	17	20	19	4,005	4,618	4,519	35	134
RAJSHAHYE ...	Dinagapore ...	2	.....	.....	99	.....	.....	.....	.....
	Moorsshedabad ...	8	11	11	616	807	772	.....	35
	Total	10	11	11	715	807	772	.....	35
	Grand Total	81	85	88	8,766	9,709	10,156	630	183

Table XV.—

N.B.—The names have been omitted of those

Divisions.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.			QUANTITIES			
		Average of 1863-64.	1867-69.	1864-69.	Annual Average of 1863-69.			
					Chur or Rora.	Round.	Flat.	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.
					Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.
ASSAM.	Cassay and Jynteah Hills	2	4	2	.....	.....	4 19 0	4 10 0
	Darrung	1	3	7	.....	.....	3 15 1	3 15 1
	Kamrup	18	18	22	.....	.....	46 13 0	46 13 0
	Lukimpore	1	2	3	.....	0 7 0	.....	0 7 0
	Nowgong	1	1	2	.....	.....	0 24 7	0 24 7
	Total	24	28	35	.....	0 7 0	54 31 8	54 38 8
BRACUPPORE.	Bhangulpore	101	180	182	.....	0 4 0	314 13 3	314 17 3
	Monghyr	126	117	168	.....	.....	303 34 1	303 34 1
	Purneah	301	255	287	.....	.....	674 31 8	674 31 8
	<i>Santhal Pergunnahs.</i>							
	Deo, hur	14	18	25	.....	15 0 10	0 35 8	15 36 2
BRIDWAY.	Godda	15	15	18	.....	.....	18 22 0	18 22 0
	Nya-Doomka	11	13	12	.....	0 3 0	2 29 0	11 32 0
	Rajmehal	35	27	18	.....	.....	46 25 14	46 25 14
	Total	664	655	710	.....	24 7 10	1,261 31 2	1,285 38 12
CRITTA-GOVV.	Rancoorah	16	11	11	0 3 0	7 24 14	10 25 9	18 13 7
	Beerbhoom	26	33	32	0 17 11	25 16 12	5 16 13	61 11 4
	Burdwan	61	61	65	.....	.....	93 24 0	93 24 0
	Hooghly	76	74	76	6 39 0	137 27 0	.....	134 26 0
	Midnapore	181	91	90	0 3 8	42 38 3	34 32 5	77 34 0
	Total	310	270	283	7 23 3	213 26 13	144 18 11	365 28 11
CROYA-NAGPORE.	Bullooh	54	54	58	0 23 13	0 13 8	62 6 10	63 3 15
	Chittagong	87	79	73	.....	.....	148 35 2	119 35 2
	Tippurah	110	102	97	.....	.....	216 14 6	216 14 6
	Total	251	235	228	0 23 13	0 13 8	157 16 2	458 13 7
COOCH-BHAK.	Hazareebaugh	16	74	23	.....	0 15 1	33 7 11	33 22 12
	Lohardugga	67	54	50	.....	24 34 5	20 5 5	44 39 13
	Mamdhoom	39	27	37	1 3 1	27 11 4	14 32 0	43 6 5
	Singhoom	5	1	3	.....	2 29 11	4 19 13	7 9 8
	Total	127	156	113	1 3 1	55 10 6	72 24 13	128 34 6
DACC.	Darjeeling	14	17	12	.....	.....	13 38 2	13 38 2
	Goalpara	35	32	42	.....	.....	77 4 11	77 4 11
	Jalpigoree	.....	5	27	.....	.....	.....	.....
	Total	49	54	81	.....	.....	91 2 13	91 2 13
DARJ.	Backergunge	197	182	161	0 2 7	0 4 6	220 20 10	220 27 7
	Cannat	62	84	89	.....	.....	116 5 0	116 5 0
	Dacca	265	211	219	.....	.....	514 2 15	514 2 15
	Furiedpore	54	51	59	1 9 3	.....	79 28 15	80 38 2
	Mymensing	315	319	308	.....	.....	861 30 1	861 30 1
	Sylhet	214	205	243	.....	.....	419 18 8	419 18 8
	Total	1,187	1,066	1,189	1 11 10	0 4 6	2,211 26 1	2,213 2 1
EORISSA.	Balasore	13	5	6	.....	3 39 10	11 8 7	15 6 1
	Cuttack	72	42	61	.....	53 11 14	63 11 2	118 26 0
	Pooroo	35	23	29	.....	52 25 2	.....	69 3 4
	Total	120	70	96	.....	109 30 10	74 10 9	200 37 5
PATNA.	Champaran	68	40	71	2 35 8	.....	128 18 10	131 9 2
	Gya	79	65	69	0 5 4	0 29 5	170 32 0	171 26 9
	Patna	97	91	84	.....	.....	566 4 7	566 4 7
	Sirun	121	71	60	12 18 10	.....	313 29 0	326 2 10
	Shahabad	75	74	70	4 15 14	0 33 3	380 10 8	395 19 4
	Urbhoet	161	100	123	1 27 8	0 23 0	162 22 0	164 32 14
	Total	611	453	603	21 17 12	2 5 8	1,721 31 10	1,745 14 14
PRINCE-BENGT.	Calcutta	63	60	77	35 1 0	509 11 3	119 31 5	607 12 3
	Jessore	89	85	92	.....	.....	72 25 3	119 31 5
	Naldia	81	79	84	0 1 15	31 37 2	.....	104 24 4
	24-Pergunnahs	144	146	140	.....	213 34 0	.....	218 38 0
	Total	359	360	393	35 2 15	815 6 5	192 16 8	1,015 25 12
RAJSHAHY.	Bogra	157	109	108	.....	0 1 0	57 35 0	87 35 0
	Dinagopore	134	122	147	.....	.....	100 26 10	100 26 10
	Maldah	65	70	67	.....	.....	143 21 0	143 21 0
	Moorshedabad	103	96	94	1 24 2	4 5 0	254 21 11	260 10 13
	Pubna	113	117	66	.....	.....	110 22 2	110 22 2
	Rajshahye	78	69	72	0 0 2	0 7 0	312 36 8	218 3 10
	Rungpore	170	314	191	.....	.....	305 37 0	365 37 0
	Total	818	837	855	1 24 4	4 13 0	1,275 39 15	1,281 37 3
	Grand Total	4,456	4,186	4,442	71 26 10	1,225 14 4	7,558 18 12	8,671 37 12

NOTE.—The totals for Cuttack and Pooroo exceed the aggregate of the preceding columns, because they include the consumption and sale discrepancies in the grand total.

Gánjá.

Districts for which there are no entries.

CHARGED WITH DUTY.

In 1867-68.				In 1868-69.			
Char or Rora.	Round.	Flat.	Total.	Char or Rora.	Round.	Flat.	Total.
10.	11.	12.	13.	14.	15.	16.	17.
Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.
.....	.....	4 5 0	4 5 0	.....	.....	6 10 0	6 10 0
.....	.....	5 27 0	5 27 0	.....	.....	6 2 0	6 2 0
.....	.....	53 37 0	53 37 0	.....	.....	43 15 0	43 15 0
.....	.....	35	0 35 0	.....	4 36 0	.....	4 36 0
.....	.....	0 35 0	0 35 0	.....	.....	1 0 0	1 0 0
.....	0 35 0	61 24 0	65 19 0	.....	1 36 0	56 27 0	61 23 0
.....	0 29 0	378 35 4	379 15 4	.....	.....	365 24 0	365 24 0
.....	.....	443 29 12	443 29 12	.....	.....	438 12 8	438 12 8
.....	.....	530 14 8	530 14 8	.....	.....	616 20 0	616 20 0
.....	23 27 2	.....	23 27 2	.....	28 7 0	.....	28 7 0
.....	.....	24 16 0	24 16 0	.....	.....	27 6 0	27 6 0
.....	12 39 0	.....	12 39 0	.....	14 12 0	.....	14 12 0
0 1 1	.....	50 31 6	50 32 7	.....	.....	57 35 13	57 35 13
0 1 1	37 6 2	1,153 6 11	1,620 14 1	.....	42 19 0	1,525 18 5	1,607 37 5
0 15 0	11 13 8	.....	11 24 8	0 5 0	11 38 3	.....	12 3 3
0 22 0	37 23 12	0 7 0	38 12 12	0 15 12	33 12 8	1 37 4	35 25 6
0 27 6	93 2 12	.....	93 30 2	0 25 5	88 26 12	.....	89 13 1
9 20 0	130 22 0	.....	131 2 0	2 25 0	117 25 4	.....	120 10 4
0 3 0	61 20 4	.....	61 23 4	0 27 4	64 18 2	.....	65 6 6
5 7 6	3 3 2 4	0 7 0	3 34 16 10	4 19 5	316 0 13	1 37 4	322 16 6
.....	.....	62 31 0	62 34 0	.....	.....	58 7 0	58 7 0
.....	.....	172 20 0	172 20 0	.....	.....	168 35 0	168 35 0
.....	.....	268 4 8	268 4 8	.....	.....	261 27 12	261 27 12
.....	.....	503 18 8	503 18 8	.....	.....	488 20 12	488 20 12
.....	.....	37 22 12	37 22 12	.....	.....	45 14 11	45 14 11
.....	36 10 2	.....	36 10 2	.....	24 12 8	17 30 12	42 3 1
0 0 8	39 32 14	.....	39 33 6	.....	43 0 5	0 0 0	43 0 5
.....	1 11 0	.....	1 11 0	.....	1 5 0	0 0 0	1 5 0
0 0 8	77 14 0	37 22 12	114 37 1	.....	68 17 13	63 5 10	131 23 7
.....	.....	15 15 12	15 15 12	.....	.....	14 4 8	14 4 8
.....	.....	71 13 4	71 13 4	.....	.....	68 25 0	68 25 0
.....	.....	6 25 8	6 25 8	.....	.....	15 2 0	15 2 0
.....	.....	93 14 8	93 14 8	.....	.....	97 31 8	97 31 8
.....	0 22 0	232 3 4	232 25 4	.....	0 22 0	101 38 14	195 20 14
.....	.....	101 7 7	101 7 7	.....	.....	110 37 9	110 37 9
.....	.....	536 35 8	535 35 8	.....	.....	562 16 8	562 16 8
4 14 8	.....	87 13 12	91 28 4	1 8 0	.....	88 32 4	90 0 4
.....	.....	904 28 0	904 28 0	.....	.....	863 7 5	863 7 5
.....	.....	407 4 0	407 4 0	.....	.....	452 11 4	452 11 4
4 14 8	0 22 0	2,418 13 1	2,423 9 0	1 8 0	0 22 0	2,308 23 12	2,310 13 12
.....	6 5 10	0 22 8	6 28 2	.....	7 5 5	0 10 0	7 15 5
.....	71 25 12	.....	71 25 12	0 25 6	73 13 11	.....	74 17 1
.....	29 43 6	.....	48 23 2	.....	25 12 15	.....	65 1 15
.....	106 24 12	0 22 8	126 37 0	0 25 6	105 31 15	0 10 0	130 31 5
1 30 15	.....	100 10 10	108 1 0	1 34 8	.....	135 27 4	137 31 12
0 27 4	0 2 0	133 38 0	134 27 4	.....	.....	164 15 0	164 15 0
.....	.....	441 33 2	441 33 2	.....	0 8 4	452 22 13	452 31 1
5 33 9	.....	321 6 14	327 0 7	2 17 2	.....	290 20 5	294 37 7
8 28 0	.....	605 5 2	613 8 2	7 39 4	.....	616 20 14	654 10 2
0 38 10	.....	139 20 0	150 18 10	0 23 4	.....	172 3 8	172 26 12
17 38 6	0 2 0	1,708 33 12	1,784 34 2	12 33 2	0 8 4	1,850 20 12	1,873 31 2
7 20 0	525 27 8	.....	533 7 8	5 13 0	485 38 8	.....	491 11 8
.....	.....	135 28 12	136 28 12	.....	.....	126 24 6	126 24 6
.....	53 8 4	45 2 13	98 11 3	0 0 8	52 1 8	42 0 14	94 2 14
.....	205 18 0	.....	205 18 0	.....	176 5 0	.....	176 5 0
7 20 0	784 13 12	180 31 11	972 25 7	5 13 8	714 5 0	109 25 4	888 3 12
.....	.....	91 14 8	91 14 8	0 2 3	.....	85 10 12	85 12 15
.....	.....	111 13 5	111 13 5	.....	.....	118 35 9	118 35 9
.....	2 39 3	157 25 3	160 24 6	.....	3 10 8	159 9 15	161 20 7
3 14 8	4 5 0	254 11 10	261 31 2	1 20 0	2 37 8	242 21 5	247 1 13
.....	.....	113 5 12	118 5 13	.....	.....	152 28 12	152 28 12
0 0 12	0 34 8	159 17 12	160 13 0	.....	0 6 12	150 36 10	151 3 6
.....	.....	401 3 8	401 3 8	.....	.....	377 17 15	377 17 15
3 15 4	7 38 11	1,202 11 10	1,303 25 9	1 22 3	6 14 12	1,256 3 14	1,294 0 13
39 17 1	1,347 38 9	7,841 6 4	9,247 11 10	26 0 8	1,258 35 9	7,857 2 1	9,173 5 2

proceeds of the Gurjat Gánjá, for which no separate column is provided, thereby causing corresponding

Table XV.—

N.B.—The names have been omitted of those

REVENUE.					
ANNUAL AVERAGE OF 1863-68.					
License Fees.	Duty on				Total Revenue.
	Chur or Rora.	Round.	Flat.	Total.	
18.	19.	20.	21.	22.	23.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
01	.....	.....	358	359	419
41	.....	.....	270	270	311
613	.....	.....	3,706	3,706	4,361
8	.....	21	.....	21	29
23	.....	.....	35	35	59
778	.....	21	4,369	4,390	5,168
6,860	.....	12	25,146	25,159	33,024
5,101	.....	.....	24,311	24,311	29,772
13,713	.....	.....	45,083	45,083	50,696
578	.....	1,601	77	1,741	2,319
405	.....	.....	1,485	1,485	1,980
322	.....	1,090	227	1,307	1,629
1,446	.....	.....	3,750	3,750	5,196
29,881	.....	2,750	1,00,979	1,03,735	1,32,616
670	13	915	651	1,778	2,448
1,080	71	3,050	513	3,634	4,714
2,613	.....	.....	10,209	10,209	12,042
3,307	1,334	11,815	.....	10,149	19,546
4,600	14	5,154	2,785	7,953	12,043
12,480	1,431	23,034	14,448	39,813	52,203
2,256	95	41	4,973	5,109	7,365
3,435	.....	.....	11,910	11,910	15,345
4,017	.....	.....	19,709	19,708	24,025
10,608	95	41	36,591	36,727	47,335
646	.....	45	2,655	2,700	3,380
1,815	.....	2,113	1,810	3,723	5,038
1,750	172	3,271	1,184	4,030	6,380
211	.....	320	360	649	900
4,162	172	5,761	5,800	11,742	16,204
554	.....	.....	1,116	1,116	1,670
1,390	.....	.....	6,169	6,169	7,559
.....
1,914	.....	.....	7,285	7,285	9,229
5,612	0	13	17,612	17,604	20,276
2,454	.....	.....	9,250	9,290	11,648
8,953	.....	.....	41,125	41,125	50,080
2,046	197	.....	6,377	6,574	8,660
15,324	.....	.....	68,940	69,940	84,268
8,236	.....	.....	53,657	53,557	64,793
45,575	200	13	1,70,931	1,77,150	2,23,725
558	.....	479	867	1,376	1,934
3,090	.....	6,405	5,063	11,467	14,557
1,987	.....	5,128	.....	5,457	7,044
5,235	.....	12,012	5,959	18,300	23,535
2,348	462	.....	10,320	10,783	13,120
3,231	21	88	13,864	13,773	16,998
4,254	.....	.....	45,289	45,289	49,547
5,753	1,974	.....	25,098	27,073	30,827
3,110	703	100	31,220	32,023	35,133
4,073	270	69	12,205	12,544	17,217
21,357	3,430	257	1,37,796	1,41,483	1,62,840
4,670	6,084	60,278	.....	66,363	71,032
3,525	.....	.....	9,591	9,591	13,116
3,021	8	3,832	5,810	9,650	12,671
6,945	.....	23,923	.....	23,923	30,858
18,151	6,092	83,033	15,401	1,09,526	1,27,677
6,573	.....	3	7,040	7,043	13,616
5,403	.....	.....	8,053	8,053	13,458
2,792	.....	.....	11,007	11,007	14,399
4,534	256	405	20,363	21,114	25,067
5,319	.....	.....	8,845	8,845	14,164
3,107	1	21	17,033	17,055	20,162
6,411	.....	.....	29,274	29,274	35,685
34,160	257	519	1,02,215	1,02,991	1,37,151
1,83,631	11,693	1,33,347	6,07,583	7,53,143	9,36,773

Ganjá.—(Continued.)

Districts for which there are no entries.

In 1887-88.					
License Fees.	Duty on				Total Revenue.
	Char or Bora.	Round.	Flat.	Total.	
24.	25.	26.	27.	28.	29.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
118	.....	.....	330	330	418
84	.....	.....	454	454	538
732	.....	.....	4,314	4,314	5,046
40	.....	105	.....	105	145
44	.....	.....	.....	.....	44
1,016	.....	105	6,008	6,203	6,219
7,676	.....	60	30,310	30,370	38,046
0,202	.....	.....	35,900	35,900	42,192
11,400	.....	.....	40,429	40,429	57,829
750	.....	2,842	.....	2,842	3,592
646	.....	.....	1,952	1,952	2,598
497	.....	1,557	.....	1,557	2,054
822	4	.....	4,003	4,007	4,889
29,083	4	4,450	1 18,554	1,24,117	1,51,200
480	60	1,380	.....	1,420	1,900
1,262	88	5,511	14	4,013	5,875
2,624	100	11,049	.....	11,167	13,781
3,252	560	15,666	.....	16,226	19,478
3,640	12	7,381	.....	7,393	11,033
11,258	829	30,900	14	40,809	62,067
2,160	.....	.....	5,028	5,028	7,188
3,594	.....	.....	13,800	13,800	17,394
4,776	.....	.....	21,118	21,149	26,224
10,520	.....	.....	4,776	40,276	50,796
730	.....	.....	3,006	3,006	3,742
1,343	.....	4,351	.....	4,351	5,694
1,260	2	4,779	.....	4,781	6,041
152	.....	153	.....	153	306
3,491	2	9,243	3,006	12,201	15,783
508	.....	.....	1,231	1,231	1,827
1,457	.....	.....	5,707	5,707	7,164
213	.....	.....	531	531	743
2,205	.....	.....	7,469	7,169	9,734
8,063	.....	60	18,560	18,632	26,684
3,302	.....	.....	15,295	15,295	18,597
8,424	.....	.....	42,871	42,871	51,295
2,118	698	.....	6,087	7,085	8,833
15,306	.....	.....	72,378	72,378	87,774
7,600	.....	.....	37,368	37,368	45,028
41,982	698	66	1,03,165	1,04,229	2,39,211
248	.....	730	45	781	1,029
1,952	.....	8,508	.....	8,508	10,549
1,030	.....	3,461	.....	3,865	4,895
3,230	.....	12,793	45	13,232	16,462
1,348	284	.....	8,500	8,784	10,132
2,655	109	6	10,718	10,841	13,496
4,144	.....	.....	35,447	35,447	50,491
2,694	934	.....	25,604	26,828	29,312
3,202	1,392	.....	48,410	40,802	83,004
3,428	156	.....	12,680	12,435	16,263
17,461	2,874	6	1,41,317	1,44,227	1,61,688
5,976	1,200	63,082	.....	64,282	70,258
3,478	.....	.....	10,857	10,857	14,333
2,932	.....	6,385	3,606	9,991	12,923
7,020	.....	24,654	.....	24,654	31,674
19,408	1,200	94,121	14,463	1,00,784	1,29,190
7,049	.....	.....	7,300	7,309	11,357
4,500	.....	.....	6,907	6,907	13,407
2,876	.....	358	12,008	12,068	15,812
4,200	538	493	20,314	21,377	25,577
5,540	.....	.....	9,452	9,452	11,092
3,092	3	103	12,076	12,782	15,874
8,714	.....	.....	32,087	32,087	40,801
35,970	541	956	1,04,383	1,04,880	1,40,850
1,77,682	6,149	1,61,755	6,27,220	7,95,517	9,73,199

Table XV.—

N.B.—The names have been omitted of

REVENUE.					
In 1868-69.					
License Fees.	Duty on				Total Revenue.
	Chur or Hora.	Round.	Flat.	Total.	
30.	31.	32.	33.	34.	35.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
60	....	....	500	500	500
100	....	....	484	484	484
944	....	....	3,559	3,559	4,494
104	....	659	....	659	659
60	....	....	....	....	60
1,340	....	688	4,584	6,123	6,462
8,372	....	....	30,248	20,248	37,620
7,444	....	....	30,008	30,008	41,010
13,000	....	....	40,320	40,320	62,380
1,002	....	3,381	....	3,381	4,443
708	....	....	2,172	2,172	2,940
648	....	1,716	....	1,716	2,264
788	....	....	4,672	4,672	5,420
31,048	....	5,007	1,22,038	1,27,135	1,59,083
480	20	1,145	....	1,145	1,035
1,284	64	3,997	155	4,215	5,409
2,065	104	10,640	....	10,744	13,500
3,580	420	14,110	....	14,530	18,110
3,000	100	7,734	....	7,834	11,748
11,000	713	37,923	155	38,790	50,600
1,084	....	....	4,654	4,654	6,638
8,370	....	....	13,510	13,510	10,880
4,410	....	....	20,935	20,935	25,375
9,794	....	....	30,099	30,099	48,893
1,000	....	....	3,090	3,090	4,090
1,411	....	2,018	1,421	4,369	6,783
1,580	....	6,161	....	6,161	6,741
144	....	135	....	135	270
4,244	....	8,214	5,051	13,265	17,499
444	....	....	1,129	1,129	1,573
1,820	....	....	6,490	6,490	7,316
448	....	....	1,204	1,204	1,650
2,716	....	....	7,823	7,823	10,539
0,510	....	65	16,597	15,662	22,578
3,140	....	....	11,755	11,755	14,895
8,944	....	....	44,904	44,904	53,837
2,200	192	....	7,104	7,296	9,566
14,702	....	....	60,055	60,055	83,817
7,908	....	....	36,182	36,182	44,090
43,000	193	65	1,84,696	1,84,913	2,28,903
272	....	856	20	870	1,149
2,312	101	8,800	....	8,910	11,222
1,323	....	3,939	....	3,632	4,954
3,000	101	12,605	20	13,415	17,324
2,521	208	....	10,855	11,153	13,673
3,088	....	....	12,510	12,510	15,598
4,100	....	25	36,206	36,231	40,331
2,818	380	....	23,721	24,110	26,926
3,448	1,273	....	51,721	52,004	59,442
4,770	03	....	13,707	13,860	18,636
20,750	2,053	25	1,48,780	1,50,868	1,71,608
7,490	853	53,316	....	59,100	60,604
3,708	....	....	10,128	10,128	13,926
3,350	2	6,244	8,362	9,009	12,664
7,004	....	21,135	....	21,135	28,229
21,744	864	85,695	13,400	1,00,089	1,21,783
5,024	0	....	6,421	6,830	11,854
4,375	....	....	9,511	9,511	13,580
2,800	....	301	12,060	13,051	16,851
4,172	240	552	10,409	20,001	24,173
3,004	....	....	12,218	12,218	16,146
3,178	....	20	12,074	12,094	16,272
7,806	....	....	30,106	30,106	38,032
31,316	240	762	1,02,889	1,03,801	1,36,217
1,63,017	4,162	1,31,064	6,28,565	7,84,303	9,68,010

Ganja.—(Continued.)

those Districts for which there are no entries.

1868-69 COMPARED WITH 1867-68.

CONSUMPTION.								REVENUE.	
Increase.				Decrease.				Increase.	Decrease.
Chur or Bora.	Round.	Flat.	Total.	Chur or Bora.	Round.	Flat.	Total.		
36.	37.	38.	39.	40.	41.	42.	43.	44.	45.
Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Rupces.	Rupces.
.....	.....	3 5 0	2 5 0	.....	.....	.....	.....	150	.....
.....	.....	0 15 0	0 15 0	.....	.....	.....	.....	82	.....
.....	4 1 0	.....	4 1 0	.....	.....	10 22 0	10 22 0	547	552
.....	.....	0 5 0	0 5 0	.....	.....	.....	.....	18	.....
.....	4 1 0	2 25 0	6 26 0	.....	.....	10 22 0	10 22 0	705	552
.....	.....	.....	.....	.....	0 20 0	13 11 4	13 31 4	.....	428
.....	.....	0 22 12	9 22 12	.....	.....	.....	.....	1,419	.....
.....	.....	30 5 8	30 5 8	.....	.....	.....	.....	4,657	.....
.....	4 10 14	.....	4 10 14	.....	.....	.....	.....	861	.....
.....	.....	2 30 0	2 30 0	.....	.....	.....	.....	342	.....
.....	1 13 0	.....	1 13 0	.....	.....	.....	.....	210	.....
.....	.....	7 4 7	7 3 6	0 1 1	.....	.....	.....	531	.....
.....	6 32 14	65 32 11	61 14 8	0 1 1	0 20 0	13 11 4	13 31 4	8,309	426
.....	0 24 11	.....	0 14 11	0 10 0	.....	.....	.....	35	.....
.....	.....	1 30 4	.....	0 0 4	4 11 4	.....	2 27 4	.....	376
.....	.....	.....	.....	0 2 1	3 10 0	.....	3 19 1	.....	375
.....	0 24 4	2 37 14	3 33 2	0 35 0	12 30 12	.....	13 31 12	.....	1,803
.....	.....	.....	.....	.....	.....	.....	.....	710	.....
0 24 4	3 22 0	1 30 1	3 36 13	1 13 5	20 24 0	.....	10 37 1	745	2,113
.....	.....	.....	.....	.....	.....	4 27 0	4 27 0	.....	550
.....	.....	.....	.....	.....	.....	3 25 0	3 25 0	.....	504
.....	.....	.....	.....	.....	.....	0 16 12	0 16 12	.....	840
.....	.....	.....	.....	.....	.....	14 23 12	14 23 12	.....	1,603
.....	.....	7 32 2	7 32 2	.....	.....	.....	.....	954	.....
.....	3 7 7	17 30 12	6 33 2	.....	11 37 10	.....	.....	700	.....
.....	.....	.....	3 0 15	0 0 8	0 0 0	.....	0 0 0	.....	20
.....	3 7 7	25 22 14	10 32 3	0 0 8	12 3 10	.....	0 0 0	1,743	26
.....	.....	.....	.....	.....	.....	1 11 4	1 11 4	.....	254
.....	.....	8 16 8	4 16 8	.....	.....	2 23 4	2 23 4	152	.....
.....	.....	.....	.....	.....	.....	.....	.....	907	.....
.....	.....	8 10 8	8 16 8	.....	.....	3 30 8	3 30 8	1,050	254
.....	.....	.....	.....	.....	.....	37 4 6	37 4 6	.....	1,103
.....	.....	.....	.....	.....	.....	41 9 14	41 9 14	.....	2,702
.....	.....	26 21 0	26 21 0	.....	.....	.....	.....	2,642	.....
.....	.....	1 18 8	.....	3 0 8	.....	.....	1 26 0	.....	277
.....	.....	.....	.....	.....	.....	41 21 4	41 21 4	.....	3,027
.....	.....	.....	.....	.....	.....	14 33 5	14 33 5	.....	938
.....	.....	27 30 8	26 21 0	3 0 8	.....	137 23 13	130 16 13	2,842	12,950
.....	0 30 11	.....	0 27 3	.....	.....	0 12 8	.....	119	.....
0 25 6	1 27 16	.....	2 31 5	.....	3 20 7	.....	.....	674	.....
.....	.....	.....	6 14 13	.....	.....	.....	.....	69	.....
0 25 6	2 27 10	.....	9 37 5	.....	3 20 7	0 12 8	.....	682	.....
0 3 0	.....	20 16 10	20 20 3	.....	.....	.....	.....	3,543	.....
.....	.....	22 17 0	21 27 12	0 27 4	0 2 0	.....	.....	2,113	.....
.....	0 8 4	10 20 11	10 37 15	.....	.....	.....	.....	810	.....
.....	.....	41 15 12	40 28 0	3 16 7	.....	24 20 0	24 3 0	.....	2,754
.....	.....	13 23 8	18 8 2	0 20 12	.....	.....	.....	3,438	.....
.....	.....	.....	.....	0 15 6	.....	.....	.....	2,373	.....
0 3 0	0 8 4	117 22 9	110 0 0	5 8 13	0 2 0	24 26 0	23 3 0	12,300	2,300
.....	.....	.....	.....	2 7 0	39 20 0	.....	41 36 0	.....	3,591
.....	.....	.....	.....	.....	.....	9 4 6	9 4 6	.....	406
0 0 8	.....	.....	.....	.....	1 0 12	3 2 1	4 8 5	41	.....
.....	.....	.....	.....	.....	20 13 0	.....	20 13 0	.....	3,435
0 0 8	.....	.....	.....	2 7 0	70 8 12	12 6 7	64 21 11	41	7,314
0 2 3	.....	.....	.....	.....	.....	6 3 13	6 1 9	.....	2,503
.....	.....	7 22 4	7 23 4	.....	.....	.....	.....	482	.....
.....	0 11 5	0 24 12	0 36 1	.....	.....	.....	.....	9	.....
.....	.....	.....	.....	1 34 8	1 7 8	11 27 5	14 20 5	.....	1,404
.....	.....	31 23 0	31 23 0	0 0 12	0 27 12	7 21 2	4 0 10	1,154	.....
.....	.....	.....	.....	.....	.....	23 25 0	23 25 0	.....	662
0 2 3	0 11 5	42 30 0	43 1 5	1 35 4	1 35 4	49 37 12	52 26 1	1,646	7,274
1 15 14	19 31 1	282 9 6	292 25 10	13 32 7	103 34 1	200 13 9	867 32 2	30,147	38,336

Table XVI.—

N.B.—The names have been omitted of those

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE YEAR.				QUANTITIES SOLD.			Annual Average of 1863-69.
		Average of 1863-69.	1867-68.	1868-69.	Annual Average of 1863-69.	In 1867-68.	In 1868-69.		
		3.	4.	5.	6.	7.	8.	9.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	
								Net.	
					Mds. S. C.	Mds. S. C.	Mds. S. C.	Rupers.	
ARUN.	Durrung ...	453	595	767	252 35 0	236 20 0	241 14 0	1,16,706	
	Kamrup ...	853	990	919	301 39 3	349 3 0	337 11 0	1,02,456	
	Lakhimpore ...	153	210	354	393 25 0	378 24 0	350 37 0	1,80,343	
	Nongpoo ...	753	758	801	319 0 0	300 30 0	299 34 0	1,50,162	
	Soanagar ...	530	657	1,026	511 22 10	550 6 0	608 5 15	2,92,003	
	Total ...	2,769	3,129	3,931	1,812 2 12	1,821 7 0	1,737 15 15	8,80,829	
BENGAL.	Dhargulpore ...	39	47	34	29 24 3	40 15 0	18 19 0	10,636	
	Monzhyr ...	2	4	4	3 32 0	4 39 12	3 27 0	1,330	
	Purneah ...	111	130	123	41 35 12	39 31 0	44 5 0	16,108	
	Total ...	155	181	170	73 25 15	85 5 12	66 11 0	28,164	
BENGAL.	Bancoorah ...	11	12	14	5 13 2	6 1 1	6 21 0	3,143	
	Beerbhoom ...	17	23	23	8 17 10	10 9 0	11 32 0	4,940	
	Burdwan ...	93	109	84	39 0 5	35 10 4	30 32 0	17,792	
	Hoochly ...	127	123	132	106 10 0	116 2 0	125 31 0	62,094	
	Midnapore ...	515	413	359	80 23 15	77 10 8	83 31 0	47,175	
	Total ...	763	712	612	230 36 0	215 2 0	272 31 0	1,35,774	
CHITTA.	Bulsoah ...	32	22	21	1 31 15	1 34 10	1 36 0	1,141	
	Chittagong ...	350	315	309	98 22 1	104 12 8	152 31 0	67,053	
	Tippurah ...	30	29	24	4 32 0	5 10 8	5 21 4	2,844	
	Total ...	412	366	350	165 0 0	171 17 10	160 4 10	61,938	
CHITTA.	Hazareebaugh ...	1	3	3	1 8 3	1 2 0	0 31 0	693	
	Lohardugga ...	9	15	14	3 9 0	4 24 0	5 12 0	1,915	
	Maunbhoom ...	21	13	22	0 31 0	5 39 0	6 23 0	3,902	
	Singbhoom ...	2	2	2	2 35 0	2 39 0	5 3 0	1,677	
	Total ...	33	33	41	14 3 3	14 28 0	18 0 0	8,187	
COCH.	Darjeeling ...	4	5	6	1 25 0	1 31 0	1 36 0	917	
	Gooljorah ...	267	261	243	169 14 9	93 39 0	92 10 0	56,946	
	Jalpigoreo ...	...	6	20	0 0 0	1 19 0	2 10 0	...
	Total ...	271	276	309	110 39 15	102 39 0	96 16 0	57,943	
DACA.	Dackergunge ...	197	183	151	36 35 0	39 10 0	33 4 0	21,698	
	Cachar ...	81	99	100	43 39 0	53 4 0	47 16 0	25,753	
	Dacca ...	80	66	73	35 3 11	47 21 2	44 22 0	20,775	
	Furcedpore ...	62	47	54	4 26 11	5 0 13	4 38 14	2,749	
	Mymensing ...	176	216	204	41 33 6	59 7 0	55 24 0	26,446	
	Sylhet ...	165	190	187	39 16 0	37 39 0	41 53 0	23,422	
	Total ...	751	800	773	204 33 12	241 9 15	226 17 14	1,20,754	
ORISSA.	Balasore ...	582	462	316	85 34 9	90 3 0	91 22 0	61,363	
	Cuttack ...	221	218	231	59 11 0	68 23 0	75 22 0	31,978	
	Pooree ...	39	32	31	15 5 0	16 8 0	15 1 0	9,140	
	Total ...	842	712	579	160 10 8	174 34 0	181 6 0	95,481	
PATNA.	Chumpann ...	...	2	...	0 0 2	...	...	2
	Gya ...	2	...	...	0 16 7	0 13 0	0 19 0	160
	Patna ...	30	40	31	2 16 0	2 37 0	3 0 0	555	
	Sarun ...	1	...	...	0 3 0	0 1 0	...	27
	Shahabad ...	1	1	...	0 2 10	0 1 4	...	15	
	Tirhoot ...	2	3	3	0 18 5	0 25 0	0 29 0	165	
	Total ...	36	49	39	3 17 1	3 37 4	4 11 14	1,204	
PRADE.	Calcutta ...	115	96	104	257 30 0	208 13 0	230 13 2	1,52,072	
	Jessore ...	106	87	91	22 24 0	25 27 0	25 19 0	13,387	
	Nudda ...	95	90	98	31 12 8	31 26 6	31 12 10	18,640	
	24-Pergunnahs ...	131	166	182	69 32 0	70 16 0	75 39 0	35,387	
	Total ...	439	429	475	371 18 8	305 34 6	413 3 12	2,19,466	
RAJSHAHY.	Bogra ...	151	189	204	40 5 11	43 30 0	41 29 0	25,584	
	Dinapore ...	117	210	233	30 21 3	36 0 8	35 18 4	17,901	
	Maldah ...	121	111	110	27 31 3	30 2 0	31 28 0	16,340	
	Moorsbadabad ...	102	129	109	64 14 0	62 24 0	69 3 0	32,075	
	Pahna ...	41	48	80	9 28 1	10 29 0	13 15 0	5,094	
	Rajshahye ...	62	79	97	21 39 3	29 29 3	30 21 11	19,343	
	Rungpore ...	1,054	1,376	919	134 37 8	161 15 0	159 0 0	74,740	
	Total ...	1,701	2,141	1,791	919 15 0	373 18 11	383 6 15	1,60,857	
Grand Total ...		8,187	8,980	9,073	3,403 12 9	3,620 37 10	3,565 8 0	18,03,347	

Opium.

Districts for which there are no entries.

REVENUE.						1868-69, compared with 1867-68			
In 1867-68.			In 1868-69.			Consumption.		Net Revenue.	
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
Fixed price per Seer.	Gross.	Net.	Fixed price per Seer.	Gross.	Net.	Increases.	Decrease.	Increases.	Decrease.
Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Mds. S. Ch.	Mds. S. Ch.	Rupces.	Rupces.
22	2,04,120	1,30,535	22	2,12,388	1,42,396	4 34 0	11 32 0	2,861	0,049
22	3,07,186	2,05,954	22	2,96,002	1,94,992	.....	24 1 0	.....	16,535
22	3,33,256	2,23,443	22	2,08,591	2,00,808	.....	0 33 0	.....	473
22	2,64,669	1,77,442	22	2,63,556	1,76,370	.....	14 0 1	.....	28,380
22	4,80,112	3,24,124	22	4,47,171	2,90,808	.....	.....	.....	63,280
22	16,02,644	10,74,492	22	15,29,011	10,35,004	4 34 0	84 25 1	2,901	7,163
16	27,840	14,131	16 & 20	12,296	6,638	.....	21 36 0	.....	404
16	3,196	1,718	16 & 18	2,410	1,344	4 14 0	1 12 13	2,310	.....
20	31,820	20,285	20	35,300	22,504	.....	.....	.....	7,697
16 & 20	60,860	36,164	16, 18 & 20	59,086	39,786	4 14 0	23 8 13	2,210	.....
22	5,307	3,554	22	6,894	3,894	0 22 12	.....	330	.....
22	8,094	6,053	22	10,394	6,912	1 23 0	.....	920	.....
22	31,223	20,043	22	35,024	23,482	4 12 12	.....	2,549	.....
22	1,02,124	68,479	22	1,10,082	71,587	0 29 0	.....	5,737	.....
22	67,991	45,586	22	78,144	52,392	11 21 8	.....	6,807	.....
22	2,15,643	1,44,579	22	2,40,042	1,60,937	27 29 0	.....	16,359	.....
22	1,011	1,100	22	1,050	1,126	0 1 12	.....	26	.....
22	1,44,595	96,944	22	1,34,442	90,137	0 10 12	11 21 8	159	6,807
22	4,632	3,105	22	4,808	3,264	.....	.....	.....	.....
22	1,50,868	1,01,119	22	1,40,990	94,627	0 12 8	11 21 8	185	6,807
22	924	629	22	701	472	.....	0 10 0	.....	148
22	4,136	2,773	22	4,844	3,274	0 34 0	.....	601	.....
22	5,258	3,535	22	5,766	3,470	0 21 0	.....	384	.....
22	2,618	1,755	22	4,466	2,904	2 4 0	.....	1,269	.....
22	12,936	8,673	22	15,810	10,619	3 22 0	0 10 0	2,004	148
22	1,502	1,047	22	1,672	1,121	0 5 0	.....	71	.....
22	87,780	58,853	22	51,180	34,428	0 32 0	7 20 0	472	4,425
22	1,276	855	22	1,980	1,327	.....	.....	.....	.....
22	60,618	60,755	22	81,832	56,870	0 37 0	7 20 0	516	4,425
22	31,540	23,157	22	29,128	19,629	.....	0 6 0	.....	3,628
22	40,728	31,320	22	41,712	27,906	.....	6 24 0	.....	3,363
22	41,825	28,012	22	37,444	25,104	.....	4 39 2	.....	2,938
22	4,616	3,095	22	4,375	2,833	.....	0 10 15	.....	163
22	51,194	31,323	22	45,928	30,404	.....	2 23 0	.....	1,619
22	33,306	22,301	22	36,806	24,677	3 35 0	.....	2,240	.....
22	2,12,209	1,42,337	22	1,08,393	1,33,013	3 35 0	10 27 1	2,240	11,610
22	79,260	53,144	22	83,204	55,784	4 19 0	.....	2,610	.....
22	60,316	40,159	22	66,484	44,575	6 39 0	.....	4,116	.....
22	14,256	9,559	22	15,802	10,635	1 33 0	.....	1,777	.....
22	1,53,804	1,03,161	22	1,65,650	1,10,004	13 11 0	.....	7,833	.....
16	269	114	16	304	100	0 6 0	.....	62	.....
16	1,873	1,024	16	2,064	1,129	0 12 0	.....	195	.....
16	16	9	16	.....	.....	.....	0 1 0	.....	9
16	20	11	16	62	34	0 2 10	.....	23	.....
16	40	210	16	320	175	.....	0 5 0	.....	44
16	2,516	1,377	16	2,750	1,504	0 20 10	0 6 0	180	53
22	2,36,170	1,54,341	22	2,40,869	1,05,394	11 34 2	.....	7,053	.....
22	22,694	15,148	22	22,418	15,030	.....	0 6 0	.....	118
22	27,860	18,679	22	27,558	18,476	.....	0 13 13	.....	203
22	61,820	41,447	22	60,858	44,426	5 20 0	.....	3,378	.....
22	3,44,414	2,33,015	22	3,63,523	2,43,725	17 27 2	0 21 12	10,431	321
22	38,500	25,813	22	39,359	26,348	0 30 0	.....	576	.....
22	31,424	21,376	22	31,202	20,919	.....	0 24 4	.....	417
22	26,444	18,020	22	27,886	18,703	1 26 0	.....	683	.....
22	65,176	36,993	22	69,006	40,164	5 15 0	.....	3,171	.....
22	9,438	6,337	22	11,770	7,891	2 26 0	.....	1,664	.....
22	25,261	16,937	22	26,943	18,061	1 36 8	.....	1,127	.....
22	1,42,010	95,211	22	1,40,118	93,943	.....	2 6 0	.....	1,265
22	3,28,652	2,20,636	22	3,37,193	2,26,072	12 22 8	2 34 4	7,121	1,685
16, 20, & 22	31,79,334	21,26,933	16, 18, 20, & 22	31,29,030	20,94,117	69 21 12	154 14 6	62,114	84,936

Table XVII.—Arrests,

Divisions.	Districts.	NUMBER OF PERSONS								
		ARRESTED WITH THE ASSISTANCE OF			CONVICTED WITH THE ASSISTANCE OF			IMPRISONED WITH THE ASSISTANCE OF		
		Police Officers.	Excise Officers.	Total.	Police Officers.	Excise Officers.	Total.	Police Officers.	Excise Officers.	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
ASAM.	Kamroop ...	14	9	23	14	9	23	...	...	...
	Lukhitpore ...	131	...	131	117	...	117	1	...	1
	Nowgong ...	16	...	16	12	...	12	...	...	...
	Total ...	161	9	170	143	9	152	1	...	1
BHARATPORE.	Bhangulpore ...	36	9	45	21	7	28	3	1	4
	Monghyr ...	70	12	82	65	8	73	28	...	28
	Purneah ...	8	25	33	6	14	20	...	7	7
	<i>Sonthal Pergunahs.</i>									
	Deogbar ...	27	7	34	25	4	29	2	3	5
	Golda ...	...	17	17	...	13	13	...	...	...
	Nya-Doomka ...	9	39	48	7	35	42	2	13	15
	Rajmahal ...	24	22	46	27	19	46	21	1	22
	Total ...	175	131	306	143	100	243	50	25	75
BIRDAH.	Bancoorah ...	...	2	2	...	2	2	...	...	...
	Beerbhoom ...	33	5	38	20	1	21	...	...	...
	Burdwan ...	27	9	36	21	9	30	10	...	10
	Hooghly ...	17	7	24	17	1	18	3	...	3
	Midnapore ...	51	30	81	46	27	73	...	3	3
	Total ...	128	63	191	107	40	147	13	3	16
CHITTAGONG.	Bullockah ...	14	8	22	10	8	18	6	...	6
	Chittagong ...	37	5	42	36	5	41	2	...	2
	Tipperah ...	4	...	4	...	...	...	...	...	...
	Total ...	55	13	68	46	13	59	8	...	8
CHOTA-NAGPORE.	Hazareebaugh ...	20	1	21	16	2	18	11	2	13
	Lohardugga ...	14	...	14	41	...	41	25	...	25
	Manbhoom ...	31	...	31	25	...	25	4	...	4
	Singbhoom ...	14	...	14	8	...	8	...	...	...
	Total ...	100	4	113	90	2	92	40	2	42
COCHIN.	Darjeeling ...	25	...	25	11	...	11	...	...	...
	Total ...	25	...	25	11	...	11	...	...	...
DACC.	Bactergunge ...	2	1	3	3	1	4	...	...	...
	Cachar ...	25	4	29	21	4	25	2	...	2
	Dacca ...	2	5	7	2	3	5	...	...	...
	Mymensing ...	6	14	20	5	6	11	2	2	4
	Total ...	35	24	59	32	14	46	4	2	6
ORISSA.	Balasore ...	31	1	32	19	1	20	5	...	5
	Cuttack ...	20	...	20	14	...	14	2	...	2
	Pooree ...	10	...	10	4	...	4	1	...	1
	Total ...	61	1	62	37	1	38	8	...	8
PATNA.	Champanun ...	6	15	21	3	9	12	...	1	1
	Gya ...	29	6	35	25	4	29	12	...	12
	Patna ...	29	13	42	22	11	33	17	4	21
	Sarun ...	2	18	20	2	17	19	...	1	1
	Shahabad ...	20	2	22	15	3	18	4	...	4
	Tirhoot ...	37	31	68	33	26	59	10	5	15
	Total ...	123	85	208	100	60	160	43	11	54
PUNJAB.	Calcutta ...	49	61	110	47	51	98	9	10	19
	Jessore ...	3	1	4	2	...	2	...	...	...
	Mudies ...	45	14	59	20	5	25	1	1	2
	24-Pergunnahs ...	53	26	79	45	23	68	3	4	7
	Total ...	150	105	255	114	79	193	13	15	28
RAJSHAHY.	Bograh ...	19	20	39	8	18	26	3	4	7
	Dinapore ...	30	10	40	28	4	32	...	...	...
	Mulshah ...	6	20	26	3	11	14	5	1	6
	Moorshedabad ...	47	...	47	26	...	26	...	...	...
	Rajshahye ...	1	6	7	1	3	4	...	1	1
	Kungpore ...	6	...	6	...	...	...	1	...	1
	Total ...	100	56	156	71	36	107	9	6	15
Grand Total		1,122	481	1,603	884	363	1,247	198	64	262

Convictions, &c., under the Excise Laws.

AMOUNT OF

FINES IMPOSED BY			FINES REALIZED BY			FINES, &c., DISTRIBUTED UNDER SECTION 76, ACT XXI. OF 1830, BY			REWARDS DISBURSED UNDER THE BOARD'S ORDER BY		
Police Officers.	Excise Officers.	Total.	Police Officers.	Excise Officers.	Total.	Police Officers.	Revenue Officers.	Total.	Police Officers.	Excise Officers.	Total.
12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
347	90	437	347	00	437	169	45	214	...	...	...
1,720	...	1,720	1,712	...	1,712	1,712	...	1,712	...	...	...
235	...	235	15	...	15	...	...	...	135	...	135
2,302	00	2,302	2,194	00	2,244	1,881	45	1,929	135	...	135
645	44	689	625	39	664	281	20	301	200	...	200
1,829	840	2,159	983	340	1,313	795	820	1,115	105	100	285
65	219	284	65	219	284	35	214	219	...	...	...
302	350	742	322	100	422	211	100	311	...	...	...
...	345	345	...	20	205	...	205	205	...	...	...
80	412	522	60	367	367	85	301	386	...	...	...
2,562	179	2,741	150	179	329	100	104	204	155	...	155
5,553	1,809	7,472	2,145	1,379	3,481	1,457	1,264	2,721	620	100	620
...	200	200	...	200	200	...	200	200	...	...	...
559	10	569	71	10	81	36	...	36	...	...	...
1,779	250	1,970	152	250	402	65	165	230	100	...	100
317	100	417	224	100	324	110	100	210	...	...	...
413	695	1,108	268	645	773	192	585	767	...	...	...
3,039	1,255	4,294	711	1,045	1,740	493	1,030	1,433	100	...	100
483	65	548	214	90	304	218	91	309	50	...	50
418	108	551	345	108	411	277	106	383	...	...	...
...
941	196	1,127	519	196	715	495	197	692	50	...	50
200	36	236	105	36	141	105	38	141	...	...	...
690	...	690	316	...	316	25	...	25	...	...	...
229	...	229	143	...	143	29	...	29	...	...	...
26	...	26	7	...	7	7	...	7	...	...	...
1,164	36	1,200	691	36	717	166	36	202	...	...	...
198	...	198	198	...	198	178	...	178	...	...	...
198	...	198	198	...	198	178	...	178	...	...	...
20	25	45	29	8	28	...	21	...	...	...	...
310	34	344	207	34	241	207	37	244	...	...	...
5	75	80	6	75	81	...	...	...	...	...	...
118	150	268	83	50	133	25	...	25	...	...	...
403	284	747	375	107	513	232	61	293	...	...	...
449	5	454	129	5	134	69	3	71	35	...	35
248	...	248	156	...	156	115	...	115	...	...	...
37	...	37	37	...	37	12	...	12	...	...	...
744	5	739	323	5	327	195	3	198	35	...	35
60	98	148	60	84	138	25	21	46	...	...	...
873	30	903	347	30	377	99	...	99	...	...	...
3,047	227	4,174	829	30	859	827	30	857	...	...	...
40	54	94	40	52	92	...	...	...	...	...	...
713	7	719	382	7	389	202	5	207	30	...	30
1,022	559	1,672	853	211	1,064	627	64	691	...	40	40
6,674	966	7,640	2,591	418	2,910	1,780	120	1,900	80	40	70
560	6,798	7,358	470	3,805	4,275	470	3,815	4,275	...	...	...
55	...	55	...	...	...	...	...	...	...	...	...
499	524	1,023	474	271	748	197	5	202	...	...	...
845	671	1,416	635	231	866	582	182	764	...	...	...
1,989	7,503	9,852	1,034	4,310	5,914	1,394	3,992	5,296	...	...	...
102	148	250	69	132	201	47	116	163	...	...	...
195	201	395	195	200	395	195	200	395	...	...	...
299	500	799	70	480	550	70	480	550	...	...	...
289	...	289	...	...	289	36	...	36	...	...	...
5	70	75	5	20	25	...	10	...	...	...	...
180	...	180	...	...	180	180	...	180	...	...	...
1,061	918	1,979	808	832	1,640	527	806	1,333	...	...	...
21,098	13,542	37,640	11,072	9,498	20,470	6,018	7,551	16,172	870	140	1,010

Table XVIII.—Opium.

N.B.—The names have been omitted of those Districts for which there are no entries.

DIVISIONS.	DISTRICTS.	Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Balance.
1.	2.	3.	4.	5.	6.	7.
		Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
ASSAM.	Durrung ...	187 34 0	150 0 0	337 34 0	241 14 0	96 20 0
	Kamroop ...	252 32 0	300 0 0	552 32 0	337 11 0	215 21 0
	Lukhipore ...	146 29 0	450 0 0	596 29 0	350 27 0	246 2 0
	Nowgong ...	299 24 0	150 0 0	449 24 0	299 38 0	149 26 0
	Seebsaugor ...	332 37 0	600 0 0	932 37 0	508 9 0	424 28 0
	Total ...	1,219 36 0	1,650 0 0	2,869 36 0	1,737 19 0	1,132 17 0
BHARGLPORE.	Bhaugulpore ...	32 2 0	.....	32 2 0	18 19 0	13 23 0
	Monghyr ...	3 31 0	4 20 0	8 11 0	3 27 0	4 24 0
	Purneah ...	17 22 0	90 0 0	107 22 0	46 5 0	61 17 0
	Total ...	53 15 0	94 20 0	147 35 0	68 11 0	79 24 0
BURDWAN.	Bancoorah ...	6 1 0	6 0 0	12 1 0	6 24 0	5 17 0
	Beerbhoom ...	7 35 0	12 0 0	19 35 0	11 32 0	8 3 0
	Burdwan ...	17 37 0	30 0 0	47 37 0	39 32 0	8 5 0
	Hooghly ...	24 28 0	120 0 0	144 28 0	125 31 0	18 37 0
	Midnapore ...	22 10 0	81 0 0	103 10 0	88 32 0	14 18 0
	Total ...	78 31 0	249 0 0	327 31 0	272 31 0	55 0 0
CHITTA-GONG.	Bullooah ...	1 4 6	3 0 0	4 4 6	1 36 6	2 8 0
	Chittagong ...	297 5 0	.....	297 5 0	152 31 0	144 14 0
	Tipperah ...	1 18 4	6 0 0	7 18 4	5 21 4	1 37 0
	Total ...	299 27 10	9 0 0	308 27 10	160 8 10	148 19 0
CHITTA-NAGPORE.	Hazareebaugh ...	0 34 0	1 20 0	2 14 0	0 32 0	1 22 0
	Lohardugga ...	5 14 0	6 0 0	11 14 0	5 22 0	5 32 0
	Maunbhoom ...	7 11 0	9 0 0	16 11 0	6 23 0	9 28 0
	Singbhoom ...	2 11 0	6 0 0	8 11 0	5 3 0	3 8 0
	Total ...	15 30 0	22 20 0	38 10 0	18 0 0	20 10 0
COOCH-BEHAR.	Darjeeling ...	0 10 0	2 0 0	2 10 0	1 36 0	0 14 0
	Goalparah and E. Dooars ...	71 29 0	75 0 0	146 29 0	92 10 0	54 19 0
	Julpigoree ...	1 9 0	1 20 0	2 29 0	2 10 0	0 19 0
	Total ...	73 8 0	78 20 0	151 28 0	96 16 0	55 12 0

Table XVIII.—*Opium.*—(Continued.)

DIVISIONS.	DISTRICTS.	Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Balance.
1.	2.	3.	4.	5.	6.	7.
		Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
DACCA.	Backergunge...	30 18 0	36 0 0	66 18 0	33 4 0	33 14 0
	Cachar ...	34 18 0	48 0 0	82 18 0	47 16 0	35 2 0
	Dacca ...	29 8 0	45 0 0	74 8 0	42 22 0	31 26 0
	Furzedpore ...	6 19 14	.....	6 19 14	4 38 14	1 21 0
	Mymensing ...	48 0 0	57 0 0	105 0 0	55 24 0	49 16 0
	Sylhet ...	47 22 0	.....	47 22 0	41 33 0	5 29 0
	Total ...	196 5 14	186 0 0	382 5 14	225 17 14	156 28 0
ORISSA.	Balasore ...	89 9 0	75 0 0	164 9 0	94 22 0	69 27 0
	Cuttack ...	70 12 0	81 0 0	151 12 0	75 22 0	75 30 0
	Pooree ...	14 4 0	15 0 0	29 4 0	18 1 0	11 3 0
	Total ...	173 25 0	171 0 0	344 25 0	188 5 0	156 20 0
PATNA.	Chumparun ...	0 4 0	.....	0 4 0	.....	0 4 0
	Gya ...	0 27 0	.....	0 27 0	6 19 0	0 8 0
	Patna ...	0 24 0	3 0 0	3 24 0	3 9 0	0 15 0
	Sarun ...	0 1 0	.....	0 1 0	.....	0 1 0
	Shahabad ...	0 4 6	0 10 0	0 14 6	0 3 11	0 10 8
	Tirhoot ...	0 9 0	1 20 0	1 29 0	0 20 0	1 9 0
	Total ...	1 29 6	4 30 0	6 19 6	4 11 14	2 7 8
PRESE- DENCY.	Calcutta ...	16 36 0	276 1 2	292 37 2	280 13 2	12 24 0
	Jessore ...	22 24 0	27 0 0	49 24 0	25 19 0	24 5 0
	Nudda ...	8 10 7	31 20 0	42 30 7	31 12 10	11 17 13
	24 Pergunnahs ...	47 2 0	45 0 0	92 2 0	75 39 0	16 3 0
	Total ...	94 32 7	382 21 2	477 13 9	413 3 12	64 9 13
RAJSHAHYE.	Bograh ...	14 10 0	45 0 0	59 10 0	44 29 0	14 21 0
	Dinagepore ...	34 12 4	39 0 0	73 12 4	35 18 4	37 34 0
	Maldah ...	33 33 0	36 0 0	69 33 0	31 28 0	38 5 0
	Moorshedabad ...	60 7 0	96 0 0	156 7 0	68 3 0	88 4 0
	Pubna ...	6 0 0	15 0 0	21 0 0	13 15 0	7 25 0
	Rajshahye ...	17 20 11	36 0 0	53 20 11	30 24 11	22 36 0
	Rungpore ...	132 0 0	168 0 0	300 0 0	163 29 0	136 11 0
	Total ...	298 2 15	435 0 0	733 2 15	387 26 15	345 16 0
	Grand Total ...	2,505 3 4	3,282 31 2	5,787 34 6	3,571 31 1	2,216 3 5

(RESOLUTION.)

REVENUE DEPARTMENT.

ABKAREE.

Fort William, the 16th May 1870.

READ a letter No. 9B dated the 7th January 1870, from the Board of Revenue, Lower Provinces, and the report on the administration of the excise department for the year 1868-69 submitted therewith.

2. *Section II., paragraphs 2 to 6.*—The results of the year afford evidence of successful administration. While the net revenue shows an increase of Rs. 3,59,461 over that of the preceding year, and of Rs. 5,01,832 over the average of the last six years, the percentage of charges is less than in the year immediately preceding.

3. The increase of revenue, as shown in the statement at page 4 of the report, is chiefly noticeable under the heads of country spirits, imported wines, tārī, pāchwāī, and opium. A large decrease is found under the head of rum.

4. *Section III., paragraphs 11 and 12.*—The increase in the consumption of country spirits appears to have been, with a very few exceptions, general throughout the districts of the Lower Provinces, and the causes of such increase, though exceptional in such cases as Deoghur and Hazareebaugh, indicate, generally, improvement in the condition of the people, cheapness of food, salutary deterrent action by the revenue authorities against illicit traffic, and the gradual expansion and improved working of the central distillery system. This last is especially noticed in the districts of Midnapore, Maunbhoom, Burdwan, Balasore, and Cuttack. Want of supervision, resulting in prevalence of illicit distillation and loss of revenue, is prominently noticeable only in the Dinapore district.

5. *Section III., paragraphs 14 and 15.*—The gradual substitution of country spirits for gānjā in two districts of the Presidency division is a favorable sign. It seems remarkable that in the neighbouring district of Jessore the process is reversed, by a larger recourse to the use of gānjā, and the Lieutenant-Governor will be glad to learn the result of the Board's further enquiries on the subject. It is observed from appendix A annexed to the report, that even in the Jessore district there has been no falling off in the consumption of country spirits, and the prosperity of the people and the cheapness of provisions have tended to promote the increase of the revenue under this head. At the same time, from other passages in the report for the year, there would appear to have been a general decrease in the revenue from gānjā, owing to the high prices prevailing from the short crop of the preceding year, and it would appear strange, if under such circumstances as the limited available quantities of this drug and its consequent high price, it should have been consumed to any large extent in the Jessore district.

6. *Sections IV., V., and VI.*—The Lieutenant-Governor notices the large increase in the importation of foreign wines, and the consequent increased collections from customs revenue under this head. With the exception of the year 1866-67, there has been a progressive increase during the last five years, though most marked in the year under review. The action of the Board is approved in the prohibition of different irregular practices, as noticed in paragraphs 24 to 30. The Lieutenant-Governor fears that in many districts Collectors are in the habit of disregarding the rule that licenses for the retail of

opium are free to all respectable persons who wish to take out such a license. Facility of supervision and control may be assigned as the reason for inattention to the salutary rules on the subject ; but it is overlooked that the creation of a monopoly, when competition is absent, tends directly to the injury of consumers, and compels them to resort to the use of contraband opium. The procedure at Bancoorah reported in the 31st paragraph is a case in point, and the Lieutenant-Governor is not aware of any rule which imposes upon acceptors of opium licenses the condition of taking a mádad license also.

7. The causes of fluctuation in rum, tári, páchwái, chárís, &c., do not require any special comment.

8. *Section VIII., paragraph 36.*—The decrease in the gánjá revenue is owing to the high-selling price of the drug, consequent on the scanty harvest in the producing tract in 1867-68. It is satisfactory to learn that the cultivators were recouped by an abundant crop in the year under review. It appears that several points in connection with this branch of the excise revenue are still under the consideration of the Board. Thus, though the entire quantity smuggled from the producing tract in the Rajshahye district is estimated not to exceed 15 maunds in the year, there are grounds for the belief that with more exertion on the part of the police, and stricter supervision from local officers, even this might be diminished. It is still reported that smuggling, to a small extent, is carried on by laborers migrating from Rajshahye to Purneah, which baffles detection, and the use of contraband gánjá appears still to affect the revenue in the Bograh district.

9. *Section IV., paragraphs 49, 53, 56, 57, 60, and 68.*—The revenue derived from opium, as before stated, shows a decrease, and this has in the main occurred in Assam. There is no reason to doubt the conclusions expressed by the Commissioner, that the enhancement of the land revenue, curtailment of expenses in the tea gardens, and the use of other forms of stimulants are the chief causes of this decrease. Though illicit trade in opium doubtless takes place, it would be hasty to suppose that in the last year it was excessive, and the two captures mentioned in paragraphs 53 and 56, and the orders issued by the Board in consequence will, it is trusted, have a beneficial effect. The Lieutenant-Governor desires that this subject may continue to meet with the closest attention of the district officers. This is especially necessary in connection with the regularly organized system which is said to prevail in the French settlement of Chandernagore, and the general prevalence of the practice in many districts of the Behar division. The Board will hereafter report on the subject of the alleged smuggling in Chintamun.

10. *Section V.*—It is satisfactory to learn that the special police are, on the whole, working well. It is of course impossible for the police to suppress smuggling in which the distillery mohurir connives ; but there is, apparently, much inequality in the degree of activity displayed by the police in different districts, and the Inspector-General will be instructed to urge his subordinates to afford increased assistance to the department for the detection of illicit traffic. The fault is, however, not altogether with the police. Paragraph 78 of the report shows neglect on the part of the deputy collectors in charge of the excise, and the Lieutenant-Governor desires that he may be furnished with the names of those deputy collectors whose explanations, in the matter of neglect in visiting the outlying distilleries, do not appear satisfactory to the Commissioners and the Board.

11. The Lieutenant-Governor desires that a small quantity of the wine distilled from the jamun fruit may be sent down to the Chemical Examiner to Government, who will be requested to report on its properties.

12. The Lieutenant-Governor would request the attention of the Board of Revenue to the extreme length and details of tables II. to XVIII. attached to their report. Though valuable in themselves for record in the Board's office, it seems to the Lieutenant-Governor worthy of consideration whether they should form a part in the published report of the year. The

cost of printing them must be very great, and is hardly compensated by the occasional reference to their contents. They would always be available among the Board's records when reference was desirable.

13. *Section XI.*—The Lieutenant-Governor observes that favorable mention is made of the exertions of the following officers:—

Commissioners.	Collectors.	Assistant Collectors.	Deputy Collectors, &c.
Mr. R. B. Chapman.	Mr. J. Westland.	Mr. C. F. Magrath.	Mr. J. Mackenzie.
„ C. T. Buckland.	„ H. J. Reynolds.	„ H. J. Newbery.	„ W. R. Pegson.
„ T. E. Ravenshaw.	„ C. T. Metcalf.	„ H. S. Cotton.	„ F. H. Elphinstone.
Colonel E. T. Dalton.	„ J. B. Morgan.	„ J. P. Steven.	„ R. H. Renny.
	„ H. A. Cockerell.		„ M. Little.
	„ C. B. Garrett.		„ W. R. Davies.
			„ C. W. Wilmot.
			„ W. Surson.
			Baboo Tarruck Nath Mullick.
			„ Doorga Dass Chowdry.
			„ Kanti Chunder Chatterjee.
			„ Omi Churn Bannerjee.
			„ Harro Chunder Ghose.
			„ Kedar Nath Pandit.
			„ Poran Chunder Nowjee.
			„ Gunga Sund Mookerjee.
			„ Rakhal Dass Halder.
			„ Gopaul Chunder Mitter.

14. The thanks of the Lieutenant-Governor are due to the Board for their careful supervision and management of the department.

By order of the Lieutenant-Governor of Bengal,

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

No. 1958.

EXTRACT (paragraph 10) of the above resolution, together with extracts (paragraphs 69 to 77 inclusive) of the Board's report, forwarded to the Inspector-General of Police for information and guidance.

No. 1959.

EXTRACTS (paragraph 11) of the above resolution, and (paragraph 80) of the Board's report, forwarded to the Chemical Examiner to Government for information, with a request that the required report may be submitted to Government.

No. 1960.

COPY of the above resolution forwarded to the officiating Secretary to the Board of Revenue, with reference to his letter No. 9B dated the 7th January.

By order of the Lieutenant-Governor of Bengal,

FORT WILLIAM,

The 16th May 1870.

J. G. CHARLES,

Offg. Under-Secy. to the Govt. of Bengal.

